U9080-1-L

1986 Virginia AGI

Distribution of Virginia Adjusted Gross Income
by Income Class and Locality

Fifteenth Annual Edition

Robert W. Cox

Center for Public Service University of Virginia
Charlottesville

May, 1988

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Foreword

This report, prepared by the Business and Economics Section of the Center for Public Service, is the fifteenth in a series based on records from the Virginia Department of Taxation. The first report in 1972 covered the distribution of Virginia adjusted gross income (AGI) in that year, and the second covered the distribution in 1973 with additional information on total AGI and number of tax returns beginning with 1963. The next twelve reports covered the distribution of AGI in each year, 1974 through 1985.

The Business and Economics Section wishes to thank Robert T. Benton and Geraldine A. Turner of the Virginia Department of Taxation for their help in providing the original data for this report. Also, Christopher Pohlig at the University of Virginia's Academic Computing Center processed much of the data.

Several staff members at the Center for Public Service assisted the author, Robert W. Cox, in preparing this study. John L. Knapp, Research Director of the Business and Economics Section, guided the research. Sandra H. Wiley and George E. Barnes edited the manuscript. Barry A. Jackson designed the cover and created the graphics. Kim T. Brown typed the report.

We hope that the *Virginia AGI* series will continue to be a useful source of information on the state's economy.

James A. (Dolph) Norton
Director, Center for Public Service
Charlottesville, May 1988

SUMMARY

Virginia adjusted gross income (AGI) for 1986 is the income claimed by taxpayers on their Virginia state income tax returns for tax year 1986. This report presents data for three categories of returns: all taxpayer returns, married couple returns, and individual returns.

In 1986 the median AGI for all taxpayer returns was $18,627, up 5.2 percent from 1985. Fairfax County led the state with a median of $28,707; Northampton County, with a median of $11,272, had the lowest income.

The median AGI for married couple returns, significant because it has closely matched changes in the Census Bureau's median family income, rose in 1986 to $31,486, 6.3 percent higher than in 1985. Fairfax County had the highest median ($51,850), while Lee County had the lowest ($17,625). During the past five years, Fauquier County has enjoyed the fastest growth in AGI for married couples (49.4 percent). After adjusting for inflation, the statewide median AGI for married couples rose 4.0 percent in 1986, the fourth straight year of real growth. From 1972 to 1986, median AGI for married couple returns has risen 17.4 percent in inflation-adjusted dollars.

Individual returns are those filed by single, divorced, separated, or widowed taxpayers. In 1986 the median individual AGI statewide was $10,989, an increase of 6.3 percent over 1985. Arlington County had the highest AGI for individuals ($19,067). Dickenson County had the lowest ($6,872).

Another form of AGI data, AGI per exemption, is similar to per capita income. For 1986, AGI per exemption was $12,733, up 9.8 percent from 1985; it was highest in Arlington County ($19,817) and lowest in Lee County ($7,048).

Adjusted gross income data can also be used to determine the degree of equality in income distribution. The index of income concentration measures how equally or unequally income is distributed; the higher the index, the greater the inequality between income classes. In 1986 the index for Virginia was 0.359. Over time, the index value has been rising in the state, starting from 0.316 in 1975 (the first year for which it was calculated). However, during this period median AGI has risen in real terms. This means that although the disparity between upper- and lower-income groups has been growing, the lower-income classes have seen real growth in AGI. Also, it should be noted that AGI excludes non-taxable income, which contributes substantially to personal income.

Adjusted gross income varies from several other commonly used income measures. The Bureau of the Census uses the concepts of median family and median household income in its decennial censuses. These concepts include some non-taxable income excluded from AGI.

Adjusted gross income also differs from personal income, a broad concept that includes not only taxable and non-taxable income, but also such items as fringe benefits. Personal income, however, does not include capital gains, which are included in AGI. Although AGI as a percentage of personal income has generally declined for a number of years, in 1986 it sharply increased. The major cause of the increase appears to be early realization of long-term capital gains by taxpayers seeking to avoid a higher tax rate in 1987.

INTRODUCTION

This report contains data on Virginia adjusted gross income (AGI) by locality as reported by Virginia taxpayers on their 1986 state income tax returns.

Virginia AGI is defined as federal adjusted gross income with a few modifications.[1] In 1986, federal AGI included most types of income except the following:

1. Most Social Security benefits and other transfer payments[2]
2. Employer contributions to private pension and health plans
3. Non-cash imputed income
4. Income in-kind
5. 60 percent of net long-term capital gains[3]
6. Certain business expenses

To derive Virginia AGI, the following items are added: interest from municipal bonds of other states, federal deductions allowed for a married couple when both work, the ordinary income portion of a lump sum distribution from a qualified retirement plan, and 30 percent of the federal deduction allowed under the Accelerated Cost Recovery System. In addition, for Virginia AGI, the following items are subtracted from federal AGI: Virginia state government retirement benefits; interest from federal obligations; benefits received under Title II of the Social Security Act, Tier 1 Railroad Retirement Act, and Workman's Compensation Act; and $400 for each taxpayer or spouse age 65 or over.

Changes in tax laws have had some effect on the historical comparability of AGI. For example, beginning in 1982, up to $2,000 of payments made to an Individual Retirement Account (IRA) is deductible, even if the taxpayer is covered by an employer's pension plan. The 1986 federal income tax reform rescinded this deduction for some taxpayers beginning in 1987, however, and changes passed by the 1987 Virginia General Assembly will further alter the comparability of AGI over time.

The AGI data cover all individuals and married couples required to file a return for 1986, which included:

1. Anyone who had Virginia income tax withheld or who paid an estimated income tax for 1986
2. Any individual with AGI more than $1,900 ($2,900 if 65 or over)
3. A married couple with both persons under age 65 with a combined AGI more than $2,500
4. A married couple with one spouse 65 or over with a combined AGI more than $3,500
5. A married couple with both persons 65 or over with a combined AGI more than $4,500

The proportion of the population covered by the AGI data can be roughly estimated by comparing the reported number of personal and dependent exemptions with a separate count of the total population. In 1986 the number of

1 In this report, AGI refers to Virginia, not federal, adjusted gross income.

2 Starting in 1984, some Social Security benefits were included in federal AGI.

3 Beginning in 1987, all long-term capital gains will be included in adjusted gross income.

exemptions was 5,127,015, or 88 percent of Virginia's 1986 population of 5,787,100 as estimated by the Center for Public Service.[4]

A brief review of the economic conditions in 1986 may help to place the figures in this report in perspective. Both the national and state economies continued the strong growth that began in late 1982. For the year as a whole, real gross state product, a measure of total output, rose 6.6 percent, much higher than the 1958–86 trend growth rate of 3.8 percent annually. Virginia non-agricultural wage and salary employment increased 4.2 percent from 1985 to 1986. The state's unemployment rate, which averaged 5.6 percent in 1985, fell to 5.0 percent one year later. Inflation, measured by the U.S. Consumer Price Index (CPI), was 1.1 percent over the same period. Of particular interest was the enactment of the Tax Reform Act of 1986, which will greatly affect federal and state adjusted gross income, beginning with anticipatory effects in 1986, and continuing with mandatory effects in subsequent years.

Analysis

The appendix tables contain data on all returns and on two subcomponents—married couple returns and individual returns. In addition, there is information on AGI per exemption and an index of income concentration. Each of these measures is discussed in the following pages.

All Returns

Statewide, the median AGI was $18,627, up 5.2 percent from 1985. However, after adjustment for inflation, the median rose 2.9 percent. The overall county median was $19,950 compared to $16,746 for cities (see Table A1). The highest-income area, Fairfax County ($28,707), had a median AGI 2.55 times greater than that of the lowest area, Northampton County ($11,272). Other high-income localities were Loudoun County ($27,092), Chesterfield County ($26,668), Manassas City ($25,209), and Prince William County ($25,199). All of the top five localities were located in either Northern Virginia or the Richmond area. Normally, there is little annual change in the localities ranked among the top five, but those ranked in the bottom five frequently vary. In addition to Northampton County, the low-income localities were Galax City ($12,487), Cumberland County ($12,512), Lunenburg County ($12,516), and Accomack County ($12,517).

Together, Virginia's eight metropolitan statistical areas (MSAs) had a median AGI of $20,066 compared to $15,415 for the non-MSA portions of the state[5] (see pages 37–39 for listings of localities contained in MSAs and planning districts). Among the MSAs, the Virginia portion of the Washington, D.C.-Md.-Va. MSA had the highest median AGI ($26,143).[6] The lowest median was in the Danville MSA ($14,440).

4 Julia H. Martin, *Estimates of the Population of Virginia Counties and Cities: 1985 and 1986* (Charlottesville: Center for Public Service, University of Virginia, January 1988).

5 The MSA data refer only to the Virginia portion of those MSAs that include parts of other states. On June 30, 1983, the Richmond MSA and the Petersburg-Colonial Heights-Hopewell MSA were combined to form the Richmond-Petersburg MSA. At the same time, the Norfolk-Virginia Beach-Portsmouth MSA and the Newport News-Hampton MSA were combined to form the Norfolk-Virginia Beach-Newport News MSA.

6 Hereafter, the Virginia portion of the Washington, D.C.-Maryland-Virginia MSA is referred to as the Northern Virginia MSA.

Among the twenty-two planning districts, the medians ranged from $26,247 in the Northern Virginia Planning District to $12,189 in the Accomack-Northampton Planning District (Eastern Shore).

In addition to providing median AGI, Table A1 contains information on the distribution of AGI by income class. Statewide, reported AGI fell into the following categories:

AGI Class	Percentage of All Returns
Less than $5,000	14.6
$5,000 to $9,999	14.7
$10,000 to $14,999	13.0
$15,000 to $19,999	10.6
$20,000 to $24,999	8.7
$25,000 to $29,999	7.6
$30,000 to $39,999	11.4
$40,000 to $49,999	7.4
$50,000 to $74,999	8.1
$75,000 or more	4.0

In the locality with the highest median income, Fairfax County, 10.8 percent of the returns had incomes of $75,000 or more, the largest percentage of returns in the highest AGI class. In Clifton Forge City, 22.6 percent of returns reported incomes of less than $5,000, the largest percentage of returns in the lowest AGI class.

Married Couple Returns

In 1986 returns filed by married couples accounted for 49.2 percent of all returns and 72.5 percent of the AGI. Married couple returns are composed of all returns filed by husband-wife families, including those with dependents. This study analyzes married couple returns in greater detail than the other categories of returns, since historically married couple returns have most closely matched changes in median family income.

Statewide, median AGI for married couples was $31,486, a figure 6.3 percent higher than in 1985. However, after adjustment for changes in purchasing power, median income rose by 4.0 percent. Since the beginning of this series in 1972, there has been a 187 percent rise in AGI as measured in current dollars (see Figure 1). However, in terms of constant dollars adjusted for inflation, there has been only a slight rise; over the fourteen-year period, real median AGI rose by 17.4 percent. This year's increase marks four straight years of rise in constant-dollar married couple AGI.[7]

The 1986 median AGI for married couple returns was $32,606 for all counties and $29,813 for cities (see Table A2). All of the five highest localities were in Northern Virginia. Fairfax County ($51,850) and Fairfax City ($46,295) led, followed by Arlington County ($44,464), Loudoun County ($43,849), and Prince William County ($42,008). The five lowest localities were the counties of Lee ($17,625), Grayson ($18,376), and Northampton ($19,136), the City of Galax ($19,417), and Lunenburg County ($19,471).

The median AGI for married couple returns in the MSA portion of the state was $35,371 compared to $24,840 for the non-MSA portion. Among the MSAs, the Northern Virginia MSA had the highest median ($46,996), followed distantly by the Richmond-Petersburg MSA ($35,078). The lowest median was in the Virginia portion of the Johnson City-Kingsport-Bristol MSA ($21,088).

Among the planning districts, the median AGI for married couples ranged from $47,515 in the Northern Virginia Planning District to $20,607 in the Mt. Rogers Planning District (Bristol-Galax).

7 Beginning this year, the inflation adjustment is based on the implicit price deflator for personal consumption expenditures rather than the U.S. Consumer Price Index (CPI). Recently published research indicates that the CPI, by relying on mortgage interest-rate changes, overstated the magnitude of inflation in the late 1970s. In 1983 the Bureau of Labor Statistics, which publishes the CPI, revised the series using a "rental equivalent" measure for the housing component of the index. However, earlier figures do not incorporate this adjustment. Other analysts have found that the implicit price deflator for personal consumption expenditures provides a continuous series more in line with a housing component based on a rental equivalent basis. See U.S. Congress, Congressional Budget Office, *Trends in Family Income: 1970-1986* (Washington, D.C.: Government Printing Office, 1988), pp. 6-9; and Marvin H. Kosters and Murray N. Ross, "A Shrinking Middle Class?", *The Public Interest* 90 (Winter 1988): 8-9.

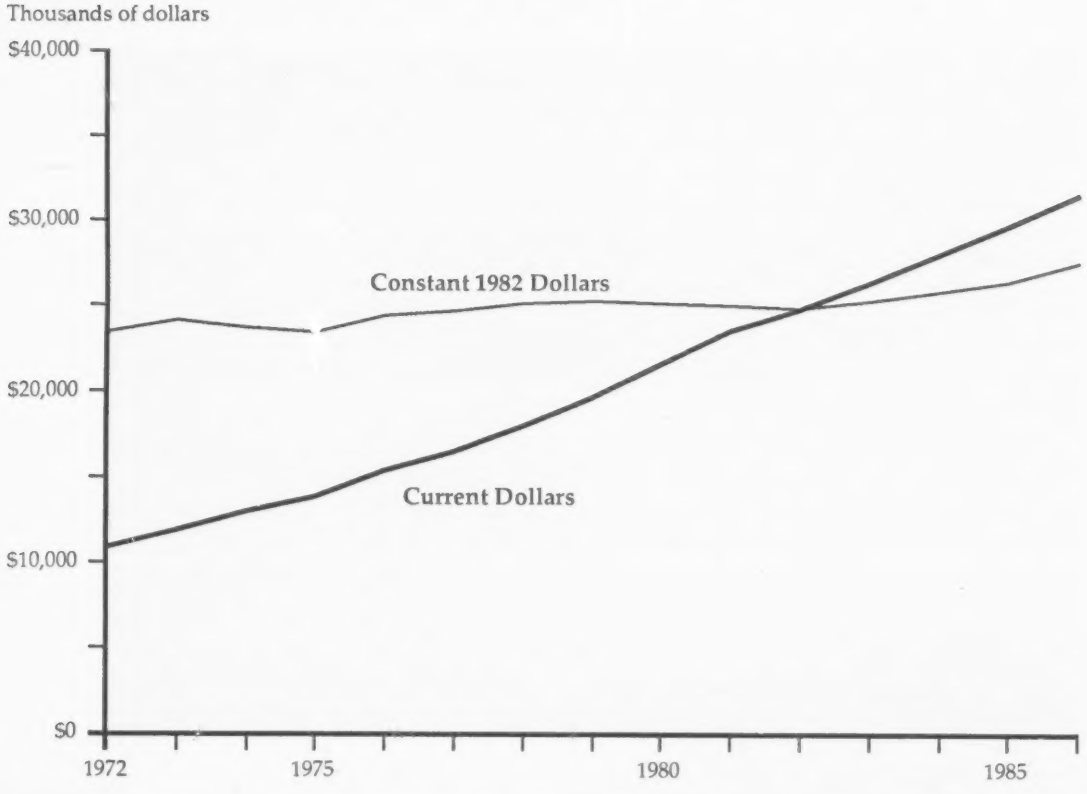
Statewide, the distribution of AGI for married couple returns was as follows (see also Figure 2):

AGI Class	Percentage of All Returns
Less than $5,000	4.4
$5,000 to $9,999	7.1
$10,000 to $14,999	8.3
$15,000 to $19,999	8.7
$20,000 to $24,999	9.2
$25,000 to $29,999	9.7
$30,000 to $39,999	17.4
$40,000 to $49,999	12.9
$50,000 to $74,999	14.9
$75,000 or more	7.4

The greatest concentration of high incomes occurred in Fairfax County, where 52.3 percent of the returns filed were in the two income classes above $49,999.

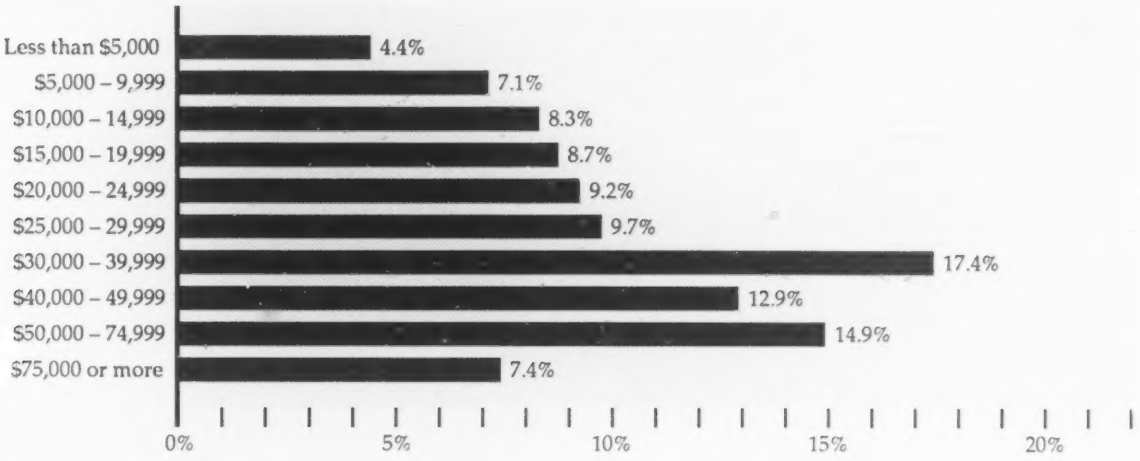
The availability of AGI data going back a number of years makes it possible to compare growth in AGI for married couple returns over time. Table A3 compares the growth in median AGI from 1981 to 1986. During this period, statewide AGI rose 33.4 percent; but with low inflation, this represented real growth of 10.4 percent. Among localities, Fauquier County experienced the fastest-growing AGI, with a growth of 49.4 percent. The slowest-growing locality, Buchanan County, suffered a decline of 0.4 percent.

FIGURE 1
Virginia Median AGI Per Married Couple Return, 1972–1986



SOURCE: U.S. Department of Commerce, Bureau of Economic Analysis; and previous AGI reports.

FIGURE 2
Distribution of Virginia Married Couple Returns by AGI Class, 1986



SOURCE: Table A2.

Individual Returns

Tax returns of single, divorced, separated, or widowed taxpayers are classified as individual returns. In 1986 statewide median AGI for individual returns was $10,989, an increase of 6.3 percent over 1985. After adjustment for inflation, median AGI increased by 3.9 percent. The median for counties was $11,134, and that for cities was $10,775 (see Table A4). The five highest localities were Arlington County ($19,067), Alexandria City ($17,985), Fairfax County ($15,445), Fairfax City ($14,080) and Falls Church City ($13,982). The five lowest localities were Dickenson County ($6,872), Lee County ($7,316), Buchanan County ($7,688), Russell County ($7,749), and Wythe County ($7,801).

The individual return median for all MSAs was $11,884, and for non-MSAs it was $9,000. The Northern Virginia MSA had the highest median ($15,647), and the Virginia portion of the Johnson City-Kingsport-Bristol MSA had the lowest median ($8,629).

Among the planning districts, the medians ranged from $15,816 in the Northern Virginia Planning District to $7,745 in the Cumberland Plateau Planning District (Tazewell).

AGI Per Exemption

Table A5 shows AGI per exemption. To reduce double counting, the extra exemptions for age and blindness have been excluded. However, a small amount of double counting remains because some children with taxable income are counted twice—once on their parents' return and again on their own.

AGI per exemption is similar to a per capita measure except that the divisor contains only the population with adjusted gross income rather than the total population. For the state as a whole, 1986 AGI per exemption was $12,733, up 9.8 percent over 1985. For counties, the figure was $12,738 and for cities, $11,848 (see Table A5). Among localities, the five highest were Arlington County ($19,817), Alexandria City ($18,184), Fairfax County ($17,949), Fairfax City ($16,467), and James City County ($16,353). The five lowest localities were the counties of Lee ($7,048), Lunenburg ($7,223), Northampton ($7,421), Grayson ($7,450), and Charlotte ($7,464).

Variation in AGI per exemption among localities may be measured in several ways. The simplest approach is to compute the ratio of the highest to the lowest observation. In 1986 the

ratio was $19,817 to $7,048, or 2.8 to 1. A more sophisticated measure is the coefficient of variation, which shows the standard deviation as a percentage of the mean. The higher the value, the greater the variation. In 1986, the coefficient of variation was 22.5 percent, up slightly from the result for 1985.

AGI per exemption was $13,536 in the MSA portion of the state compared to $9,597 in the non-MSA portion. The Northern Virginia MSA, with an AGI per exemption of $17,089, outstripped all other MSAs by a wide margin. The Virginia portion of the Johnson City-Kingsport-Bristol MSA had the lowest AGI per exemption ($9,049).

Among the planning districts, AGI per exemption was highest in the Northern Virginia Planning District ($17,281), followed distantly by the Richmond Regional Planning District ($13,314). The Piedmont Planning District (Farmville) had the lowest figure ($7,895). The Accomack-Northampton Planning District (Eastern Shore) was the next lowest, at $8,020.

Index of Income Concentration

An index of income concentration for all returns is shown in Table A6.[8] The index is a measure of the equality of income distribution. If all taxpayers had the same income, the index would be zero. The greater the inequality of income distribution, the higher the value of the index.

In 1986, the state index of income concentration average was 0.359. Among localities, the index ranged in value from 0.431 in James City County to 0.281 in Manassas Park City. Generally, the large central cities had greater inequality than their associated suburbs. For example, Richmond City had an index of 0.390, compared to 0.312 in Chesterfield County, 0.333 in Hanover County, and 0.334 in Henrico County.

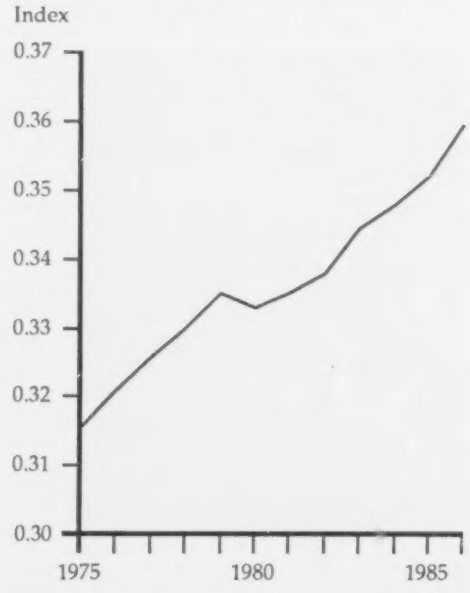
The MSA and non-MSA portions of the state had similar indexes, 0.353 and 0.340, respectively. Among the ten MSAs, the indexes showed little variation, except for that of the Charlottesville MSA, which was higher than the other metropolitan areas.

Among the twenty-two planning districts, the greatest inequality of income was in the Northern Neck Planning District (0.371), followed by the Thomas Jefferson Planning District (Charlottesville) (0.368) and the Rappahannock-Rapidan Planning District (Culpeper) (0.366). The smallest degree of inequality occurred in the Mount Rogers Planning District (Bristol-Galax) (0.320).

One frequently hears the popular assertion that "the rich are getting richer and the poor are getting poorer." If this adage is true, then the index of income concentration should be rising.

The availability of Virginia AGI data on the index of income concentration over a number of years allows us to examine the trend over time. As can be seen from Figure 3, the index of income

FIGURE 3
Index of Income Concentration, 1975–1986



SOURCE: Table A6 and AGI reports for previous years.

8 Index of income concentration = $^1/_2 \sum_{i=1}^{k} \left| X_i - Y_i \right|$

where X_i and Y_i are uncumulated percentages of the distribution of total returns by AGI class (X) and the distribution of total AGI by AGI class (Y). For a description of the method of computation, see U.S. Bureau of the Census, *The Methods and Materials of Demography* (Washington, D.C.: Government Printing Office, 1971), pp. 178-80.

concentration has indeed been rising, from a value of 0.316 in 1975 to 0.359 in 1986. This trend prevailed in the mid- to late-1970s and has continued unabated in the 1980s. The index of income concentration thus supports the contention that the disparity in incomes between the rich and poor has been increasing. But it does not entirely prove the point.

For one thing, the measure of adjusted gross income includes only taxable income, which has varied over time as a percentage of personal income, a much broader measure. Changes in the relationship between the two income concepts can be due to several factors, such as a rise in non-taxable income sources or changes in the tax code. Furthermore, the median statewide AGI has been rising in constant dollar terms, indicating that lower-income groups have also experienced real rises in incomes. The rise in the index means that incomes of the higher-income groups have been rising faster than those of the lower-income groups. A more precise phrase for the popular adage may be that "the rich are getting richer, and the poor are getting richer too, but not as fast."

Comparisons of Income Concepts

Census Money Income

Adjusted gross income is not the same as money income reported by the Bureau of the Census. In 1979 total AGI was 84 percent of total census money income for Virginia.[9] Unlike census money income, AGI excludes transfer payments such as most Social Security benefits, welfare payments, and unemployment compensation. In addition, AGI does not cover persons with income below the filing requirement. Persons receiving transfer payments and those with income below the filing requirement are included in the tax statistics only if they had some additional taxable income or had to file in order to receive a refund for tax withheld.

AGI also excludes income of armed forces personnel who retain legal residence in another state. The omission of this military income means that AGI will comprise a smaller percent of census money income in areas with a dense concentration of military personnel, such as Prince George County, Norfolk City, and Virginia Beach City. Furthermore, since non-military income and income of the spouse are taxable, the tax statistics may exaggerate the number of low AGI returns in these areas.

AGI does include certain capital gains, an income category not included in the definition of census money income. At the state level, AGI also contains some non-resident income, whereas census income is restricted to resident income.

A final difference between the two concepts is the reporting unit. The principal census reporting units are families, unrelated individuals, and households. The major tax reporting units are individual returns and married couple returns. Married couple returns are further subdivided into joint, combined, and separate returns. None of the tax units is entirely comparable with any census unit.

The median AGI on all returns is not a good proxy for median household money income. In 1979, the income year reported in the 1980 Census, Virginia median household income was $17,475—a figure 43 percent larger than 1979 median AGI on all returns ($12,188). Although

9 U.S. Bureau of the Census, *1980 Census of Population: General Social and Economic Characteristics*, PHC80-1-C48 (Washington, D.C.: Government Printing Office, July 1983), pp. 11, 16.

many reasons accounted for the difference, the principal one was that members of the same household often filed separately. For example, a return might be filed for a child living in the same household with parents who also filed. The end result was that the number of returns exceeded the number of households by 9.2 percent.[10]

Median AGI reported on married couple returns is a fairly good proxy for median census money income for families even though AGI differs from census money income, and married couples are a subset of all families.[11] According to the 1980 Census, Virginia median family income in 1979 was $20,018. In 1979 median AGI reported by married couple families was $19,752. Thus, median AGI was 99 percent of the census figure. For individual counties and cities, the percentage varied depending on local conditions such as the population living in poverty, the number of military personnel, the number of persons receiving transfer payments (e.g., Social Security benefits and welfare assistance), and the accuracy of geographic coding of tax returns.

Personal Income

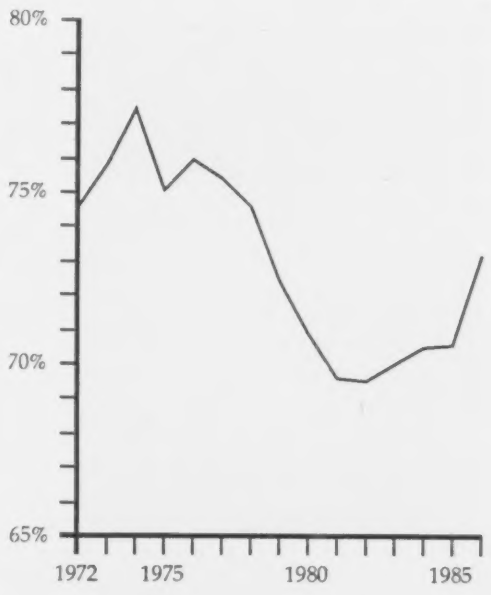
AGI differs also from the concept of personal income developed by the U.S. Department of Commerce, Bureau of Economic Analysis (BEA). Personal income is a broader concept than either census money income or AGI. Unlike AGI, personal income includes:

1. All transfer payments such as Social Security and unemployment benefits
2. Certain fringe benefits
3. Imputed income such as wages and salaries paid in-kind, the net rental value of owner-occupied houses, the net value of food and fuel produced and consumed on farms, and imputed interest earned from financial intermediaries
4. Dividends excluded from taxation
5. Tax-exempt interest and dividend distributions

On the other hand, AGI includes certain items excluded from personal income: (1) personal contributions for social insurance (principally, employee Social Security taxes and federal employee retirement payments); and (2) all short-term capital gains and 40 percent of long-term capital gains. Furthermore, there are differences in coverage. Personal income includes the income of certain categories not contained in AGI, the most important of which are low-income persons not required to file a state tax return; nonresident members of the armed forces stationed in Virginia; and private trust, pension, health, and welfare funds.

In 1986 AGI amounted to 73 percent of Virginia personal income. In 1972 Virginia AGI was almost 75 percent of personal income. Between 1972 and 1986, however, AGI as a percentage of personal income has fluctuated (see Figure 4). From a peak of 77.4 percent in 1974, AGI as a

FIGURE 4
Virginia AGI as a Percentage of Personal Income, 1972–1986



SOURCE: U.S. Department of Commerce, Bureau of Economic Analysis, *Survey of Current Business* 67 (August 1987): 44–45; and previous AGI reports.

10 U.S. Bureau of the Census, *1980 Census of Population: General Social and Economic Characteristics*, PHC80-1-C48 (Washington, D.C.: Government Printing Office, July 1983), p. 58.

11 The census definition of family includes families with only one spouse present, whereas Virginia AGI married couple returns are limited to husband-wife families that file returns.

percentage of personal income fell to a low of 69.5 percent in 1982. It began to recover somewhat in the mid-1980s.

The causes of the fluctuations appear to be various. A major cause of the decline earlier was the growth of non-taxable transfer payments as a percentage of personal income.[12] The major cause for the increase in 1986 appears to be early realization of capital gains by taxpayers who were seeking to avoid a heavier tax in 1987 on their long-term gains. The federal Tax Reform Act of 1986 mandated the end of special treatment for capital gains. Although actual data on the magnitude of this effect are not yet available, the Congressional Budget Office has stated that "the 1986 act accelerated realizations from future years into 1986 because the lower rates under pre-1986 law remained in effect between the date of enactment and January 1, 1987."[13]

Limitations of the Data

The major limitations of AGI data are the inaccuracy of some of the geographic coding, the treatment of data for married couples filing separate returns, and the method of deriving medians.

Geographic coding of the tax returns may be a problem in a few localities. Although taxpayers are required to show their city or county of residence, some taxpayers fail to provide correct information. Confusion of post office address with place of residence is the usual source of incorrect information.

Married couples can file in one of three ways—by a joint return, a combined return, or separate returns. For 1986, the majority (85 percent) selected either the joint return or the combined return. The Department of Taxation statistics do not match the separate returns for each married couple. In the absence of matching, it was assumed for the purpose of calculating medians for married returns that within each AGI class two separate returns were equivalent to one joint or combined return. Although unavoidable, this was an extreme assumption since the more likely case is that a husband's AGI would fall in a different class than his wife's AGI.

Since all medians were derived from grouped data, it was necessary to make an assumption concerning the distribution of income within the class interval containing the median. In the absence of additional information, a uniform distribution was assumed. This procedure was probably adequate in most cases, but derivation of the medians from ungrouped data would have been preferable.

12 For an explanation of this and other contributing factors, see Thae S. Park, "Personal Income and Adjusted Gross Income, 1977-1981," *Survey of Current Business* 63 (April 1983): 28-32.

13 U.S. Congress, Congressional Budget Office, *How Capital Gains Tax Rates Affect Revenues: The Historical Evidence* (Washington, D.C.: Government Printing Office, 1988), p. 63.

TABLE A1
Adjusted Gross Income on All Returns, 1986

		AGI ($)		Percentage Distribution Of Returns By AGI Class ($000)[b]									
	Number of Returns[a]	Total (000)	Median Per Return	Less Than 5.0	5 To 9.9	10 To 14.9	15 To 19.9	20 To 24.9	25 To 29.9	30 To 39.9	40 To 49.9	50 To 74.9	75 Or More
VIRGINIA	2,363,226	65,286,814	18,627	14.6	14.7	13.0	10.6	8.7	7.6	11.4	7.4	8.1	4.0
UNASSIGNED[c]	60,886	3,274,658	16,529	15.7	16.2	14.8	10.9	7.9	6.1	8.4	5.1	6.5	8.5
COUNTIES	1,442,461	40,857,536	19,950	14.0	13.6	12.2	10.2	8.6	7.6	11.8	8.0	9.4	4.5
Accomack	12,614	232,912	12,517	19.2	20.7	20.0	10.3	8.0	6.2	8.1	3.7	2.6	1.3
Albemarle	22,598	703,378	20,093	13.2	13.1	12.5	11.0	8.8	7.3	11.4	7.8	9.1	5.7
Alleghany	5,181	114,946	17,366	17.1	16.2	12.4	9.0	8.4	7.2	12.7	10.0	5.8	1.1
Amelia	3,260	62,659	14,649	16.8	17.7	16.6	11.7	9.3	8.3	9.3	5.7	3.5	0.9
Amherst	10,588	232,549	17,298	14.1	16.6	14.4	10.5	9.2	8.5	13.4	7.6	4.5	1.1
Appomattox	4,697	96,219	16,006	15.4	17.4	15.1	10.5	8.8	9.1	12.5	6.6	3.7	1.0
Arlington	79,852	2,755,326	24,288	9.0	10.6	10.5	11.1	10.1	8.6	12.7	8.4	11.6	7.3
Augusta	20,548	449,180	17,510	13.9	15.1	15.0	11.9	10.0	8.7	13.5	6.8	3.9	1.2
Bath	2,321	45,632	13,834	15.8	18.5	20.5	11.4	8.8	7.2	8.8	3.7	3.2	2.0
Bedford	16,427	388,118	18,429	13.9	14.9	13.6	11.2	9.7	8.9	12.9	7.3	5.6	2.1
Bland	2,152	38,580	14,529	18.4	17.8	15.3	11.5	10.7	8.7	11.4	4.0	1.7	0.4
Botetourt	9,712	228,831	18,561	14.9	14.7	13.2	10.0	8.6	8.0	14.1	8.6	6.1	1.7
Brunswick	5,250	105,172	12,760	17.6	23.6	15.9	12.7	9.0	6.4	8.8	3.3	1.8	1.0
Buchanan	10,017	225,042	15,645	18.4	17.5	12.7	10.5	8.6	8.8	13.6	5.3	2.9	1.7
Buckingham	4,258	73,696	12,927	17.8	21.4	18.3	12.1	8.7	7.1	8.3	3.3	2.1	0.7
Campbell	18,448	403,549	17,283	14.3	16.0	14.8	10.8	9.4	8.4	12.7	7.8	4.9	1.1
Caroline	7,698	158,254	14,895	16.8	17.5	16.0	11.2	8.7	8.0	10.7	5.7	4.3	1.0
Carroll	9,388	162,675	14,192	15.6	19.2	18.1	13.1	10.3	9.4	9.4	3.0	1.4	0.4
Charles City	2,825	57,031	14,350	17.9	18.8	15.3	10.8	8.6	8.1	9.5	5.1	4.7	1.3
Charlotte	4,173	70,997	13,232	17.1	21.1	18.2	12.9	9.3	7.4	7.8	3.6	1.5	1.0
Chesterfield	72,950	2,305,427	26,668	12.3	9.9	9.4	8.3	7.5	7.7	14.6	12.2	13.7	4.4
Clarke	4,384	117,742	17,328	15.2	15.3	14.4	11.0	8.7	7.6	10.8	7.6	6.0	3.4
Craig	1,623	32,010	16,704	14.8	15.6	14.8	13.9	11.4	9.5	11.8	5.1	2.3	0.6
Culpeper	9,893	222,325	16,756	15.6	15.8	14.5	11.5	8.6	8.2	11.6	7.0	5.0	2.1
Cumberland	2,807	47,876	12,512	18.9	22.3	17.4	11.0	9.0	6.2	7.5	3.9	2.7	0.9

TABLE A1 (continued)
Adjusted Gross Income on All Returns, 1986

		AGI ($)		Percentage Distribution Of Returns By AGI Class ($000)[b]									
	Number of Returns[a]	Total (000)	Median Per Return	Less Than 5.0	5 To 9.9	10 To 14.9	15 To 19.9	20 To 24.9	25 To 29.9	30 To 39.9	40 To 49.9	50 To 74.9	75 Or More
Dickenson	5,152	104,066	14,843	19.6	19.0	11.8	9.3	8.7	7.8	13.2	6.4	3.0	1.3
Dinwiddie	8,013	169,614	15,443	15.6	17.9	15.6	10.3	8.3	7.5	11.0	7.3	5.3	1.3
Essex	3,699	74,494	14,199	17.4	18.5	16.7	12.0	8.8	7.2	9.4	4.5	3.8	1.5
Fairfax	303,572	11,831,196	28,707	12.1	9.1	8.0	8.4	7.5	6.7	11.0	9.4	17.1	10.8
Fauquier	17,679	623,164	22,002	13.1	12.3	11.7	9.8	7.8	6.4	11.8	9.7	12.0	5.3
Floyd	4,303	79,829	15,275	15.8	17.3	16.2	12.3	10.5	9.5	11.2	4.4	2.1	0.6
Fluvanna	4,126	88,184	16,451	15.1	16.1	15.5	11.4	8.6	8.2	12.6	7.0	4.4	1.1
Franklin	15,082	322,554	16,049	14.4	17.1	15.9	12.4	9.5	8.9	11.3	5.7	3.4	1.3
Frederick	16,407	381,685	18,035	14.9	14.6	13.6	11.3	9.4	8.9	12.9	7.6	5.1	1.6
Giles	6,636	132,274	16,637	16.0	16.3	13.5	12.8	11.7	8.3	11.4	6.1	2.7	1.1
Gloucester	10,384	256,438	19,263	15.4	14.3	11.9	9.9	9.1	9.1	14.1	8.0	6.0	2.2
Goochland	5,157	166,156	18,486	14.6	14.5	13.9	9.9	7.9	7.3	11.5	7.5	6.7	6.1
Grayson	5,850	99,019	13,064	16.6	22.1	18.4	13.3	10.6	8.0	6.9	2.2	1.2	0.6
Greene	3,572	77,761	17,907	12.7	13.8	15.7	13.2	8.8	8.8	15.3	6.9	3.8	0.8
Greensville	4,072	74,459	13,950	18.3	19.5	15.3	12.2	10.6	7.6	9.4	4.1	1.9	0.9
Halifax	10,516	194,184	14,287	16.1	18.4	18.1	13.1	9.4	8.3	10.4	3.9	1.7	0.6
Hanover	23,828	679,650	21,956	13.0	13.1	11.6	9.2	7.8	7.2	13.6	10.8	10.5	3.1
Henrico	79,951	2,343,487	21,644	11.8	11.8	12.1	11.2	9.4	8.4	12.7	9.3	9.3	4.0
Henry	25,870	528,735	15,337	14.2	16.9	18.0	12.6	9.3	8.6	11.4	5.1	3.0	0.9
Highland	999	19,452	14,309	12.4	21.2	18.8	12.3	11.2	7.4	8.3	4.2	2.8	1.0
Isle of Wight	9,639	236,148	19,229	13.6	13.7	13.0	11.4	10.2	8.3	13.6	8.8	5.9	1.4
James City	12,449	442,741	19,023	15.8	14.0	12.5	9.5	7.9	7.0	10.8	7.9	10.1	4.5
King and Queen	2,538	47,388	13,498	17.3	21.2	16.4	9.5	8.5	6.9	9.7	5.8	3.7	0.9
King George	4,711	120,276	19,193	14.3	13.7	12.8	10.9	9.6	7.5	11.7	8.4	8.6	2.3
King William	3,996	95,627	17,692	15.1	16.8	13.0	9.4	7.7	7.1	12.5	8.6	7.7	2.1
Lancaster	4,405	111,959	15,118	17.2	18.7	13.8	11.6	8.6	6.4	9.0	5.3	5.4	4.0
Lee	7,032	123,780	12,533	21.0	21.4	15.0	10.0	8.1	6.7	9.7	4.5	2.6	0.9
Loudoun	30,356	1,087,789	27,092	11.8	10.0	9.5	8.6	7.4	6.5	12.7	11.3	16.2	6.0
Louisa	7,277	155,691	14,933	16.2	17.6	16.4	11.2	9.0	7.8	11.6	5.6	3.5	1.1
Lunenburg	4,236	70,614	12,516	19.0	21.6	18.7	11.2	9.1	6.5	8.0	3.2	1.9	0.8

TABLE A1 (continued)
Adjusted Gross Income on All Returns, 1986

		AGI ($)		Percentage Distribution Of Returns By AGI Class ($000)[b]									
	Number of Returns[a]	Total (000)	Median Per Return	Less Than 5.0	5 To 9.9	10 To 14.9	15 To 19.9	20 To 24.9	25 To 29.9	30 To 39.9	40 To 49.9	50 To 74.9	75 Or More
Madison	4,006	82,986	15,385	14.5	18.0	16.5	13.0	8.8	7.5	11.0	5.1	4.2	1.4
Mathews	3,358	81,523	17,348	14.8	16.5	13.6	10.8	10.1	7.6	11.8	6.8	6.1	1.9
Mecklenburg	11,332	262,016	13,524	16.0	22.2	16.7	12.8	9.2	7.1	8.6	4.0	2.5	1.0
Middlesex	3,422	74,563	14,884	17.4	17.8	15.2	10.2	10.2	7.7	9.8	5.3	4.1	2.3
Montgomery	23,830	502,374	14,832	20.8	16.7	12.9	10.6	8.3	7.0	10.3	6.0	5.5	1.9
Nelson	4,508	89,821	14,557	15.9	18.6	17.0	12.4	9.3	7.7	9.7	5.1	3.2	1.2
New Kent	3,890	100,566	20,660	14.1	13.1	12.1	9.6	8.2	7.6	13.5	10.3	9.6	1.9
Northampton	5,065	83,595	11,272	21.7	23.7	17.8	11.3	7.6	5.6	5.8	2.8	2.2	1.5
Northumberland	3,983	82,062	14,002	18.7	19.5	14.7	11.1	8.7	7.4	8.6	4.3	4.4	2.6
Nottoway	5,233	98,237	13,728	18.0	20.5	15.4	11.3	8.6	7.2	9.5	5.4	3.0	1.0
Orange	8,257	188,017	16,461	14.8	16.5	15.5	11.0	8.6	8.3	11.6	6.3	5.3	2.1
Page	8,246	154,548	14,248	16.4	19.0	17.2	11.5	9.2	8.5	10.1	4.4	2.6	1.0
Patrick	6,567	124,882	15,186	13.2	17.1	19.2	13.1	9.8	9.0	12.1	4.0	1.8	0.5
Pittsylvania	24,878	475,225	14,857	15.1	18.3	17.0	12.2	9.2	8.2	11.3	5.4	2.7	0.7
Powhatan	4,734	123,911	20,335	13.9	13.4	12.2	9.9	8.5	7.7	13.8	10.1	8.1	2.3
Prince Edward	5,283	97,374	13,155	17.9	22.0	16.0	11.3	9.1	6.5	8.9	3.8	3.3	1.2
Prince George	7,404	187,942	19,643	14.1	14.3	13.0	9.3	7.6	8.2	13.2	9.8	8.6	1.9
Prince William	68,196	2,145,026	25,199	14.2	10.0	9.4	8.7	7.4	6.9	12.8	11.1	15.4	4.0
Pulaski	13,244	263,953	15,826	16.5	16.7	15.0	11.2	9.4	9.0	11.9	6.2	3.2	0.9
Rappahannock	2,478	62,174	17,348	14.6	15.9	13.6	12.6	8.4	8.2	10.6	6.8	5.7	3.6
Richmond	4,015	76,790	12,704	21.7	19.4	16.5	11.6	8.1	5.7	8.1	4.7	3.0	1.3
Roanoke	32,188	875,447	20,644	14.9	13.0	11.8	9.3	8.2	8.0	13.7	9.7	8.2	3.3
Rockbridge	6,895	137,801	15,534	15.4	18.2	14.9	13.0	10.7	7.8	10.9	4.9	2.9	1.2
Rockingham	22,684	493,879	16,674	12.8	16.1	17.1	11.8	10.3	9.2	12.0	5.7	3.7	1.3
Russell	9,269	186,696	15,553	16.3	19.6	13.0	10.1	9.3	7.6	13.8	6.3	3.0	1.1
Scott	7,463	150,356	15,910	14.9	18.1	14.8	11.6	10.4	8.5	12.7	5.1	3.2	0.6
Shenandoah	12,292	244,167	15,422	14.7	17.5	16.8	12.3	10.5	8.7	10.6	4.7	3.0	1.2
Smyth	11,778	219,694	14,807	16.2	18.3	16.1	13.7	10.6	8.5	9.6	4.0	1.9	1.1
Southampton	6,201	138,417	16,530	15.6	16.8	14.1	11.4	9.1	7.8	11.8	6.9	5.1	1.3
Spotsylvania	16,628	437,929	21,617	13.8	12.3	11.3	9.9	8.4	7.9	14.9	10.5	9.0	1.9

TABLE A1 (continued)
Adjusted Gross Income on All Returns, 1986

		AGI ($)		Percentage Distribution Of Returns By AGI Class ($000)[b]									
	Number of Returns[a]	Total (000)	Median Per Return	Less Than 5.0	5 To 9.9	10 To 14.9	15 To 19.9	20 To 24.9	25 To 29.9	30 To 39.9	40 To 49.9	50 To 74.9	75 Or More
Stafford	17,993	509,372	22,920	14.1	11.6	10.7	9.2	7.6	7.5	13.4	10.9	12.2	2.9
Surry	2,531	60,933	15,373	19.2	16.6	13.4	10.6	9.6	7.7	11.9	6.4	3.9	0.7
Sussex	4,175	89,207	13,644	18.9	20.0	15.3	11.4	9.8	7.0	8.2	5.1	3.1	1.2
Tazewell	15,719	354,282	15,756	16.7	18.2	13.6	10.1	8.9	8.4	11.9	6.1	3.9	2.1
Warren	9,905	210,495	17,079	14.5	16.1	13.9	13.3	9.9	8.4	12.4	6.3	3.9	1.3
Washington	16,345	340,973	14,986	16.1	18.6	15.3	12.4	9.8	7.8	10.1	4.9	3.5	1.5
Westmoreland	6,105	116,586	13,551	18.4	20.2	16.1	10.9	7.8	6.8	9.7	5.0	3.8	1.3
Wise	13,606	305,168	15,948	18.3	17.7	12.1	9.7	8.3	7.7	13.3	6.9	4.3	1.6
Wythe	9,775	181,022	13,651	18.3	19.6	16.6	11.5	9.7	7.6	9.5	4.0	2.3	0.9
York	13,796	378,859	20,056	17.4	13.2	10.6	8.7	7.1	6.5	11.5	9.7	11.7	3.4
CITIES	859,879	21,154,621	16,746	15.6	16.4	14.1	11.2	9.0	7.5	10.8	6.6	6.0	2.8
Alexandria	64,811	2,105,237	22,578	10.2	11.4	11.5	11.6	10.5	8.8	12.3	7.5	9.6	6.6
Bedford	2,323	43,934	14,139	17.5	19.4	15.8	12.1	8.3	6.7	9.8	5.1	4.1	1.1
Bristol	11,620	268,636	13,872	16.2	20.8	16.7	13.2	9.7	6.4	8.1	4.3	3.0	1.6
Buena Vista	2,453	50,412	15,927	17.5	16.9	13.0	13.4	11.5	8.4	11.3	4.9	2.4	0.5
Charlottesville	17,087	391,465	14,209	18.4	17.8	16.4	11.5	8.3	5.9	8.3	5.1	5.1	3.3
Chesapeake	52,376	1,310,565	19,720	14.1	13.9	12.5	10.1	8.9	8.1	13.4	9.3	8.0	1.7
Clifton Forge	1,996	40,480	13,098	22.6	19.4	12.8	9.2	6.8	6.4	11.2	5.5	3.9	2.0
Colonial Heights	7,315	187,816	19,952	13.7	14.1	12.3	9.9	8.0	8.2	13.0	9.7	8.6	2.4
Covington	3,199	60,242	13,909	20.2	19.6	13.0	9.2	8.3	6.9	12.2	6.5	3.5	0.5
Danville	19,064	437,751	13,884	17.6	19.5	16.6	11.6	7.7	6.8	9.4	5.5	3.6	1.8
Emporia	1,803	35,356	12,997	17.3	22.4	17.0	12.5	7.7	6.8	7.8	4.0	2.7	1.7
Fairfax	5,951	193,728	24,344	13.1	10.5	9.7	9.2	8.6	7.8	10.8	9.1	14.8	6.3
Falls Church	10,342	306,582	19,855	13.0	14.0	12.6	10.7	8.6	7.6	9.9	7.1	10.2	6.2
Franklin	2,635	60,870	15,310	18.9	18.1	12.3	9.8	7.6	6.5	9.8	7.5	6.7	2.8
Fredericksburg	8,322	201,986	16,058	16.7	16.4	14.4	11.9	9.6	7.4	9.5	5.4	5.6	3.1

TABLE A1 (continued)
Adjusted Gross Income on All Returns, 1986

		AGI ($)		Percentage Distribution Of Returns By AGI Class ($000)[b]									
	Number of Returns[a]	Total (000)	Median Per Return	Less Than 5.0	5 To 9.9	10 To 14.9	15 To 19.9	20 To 24.9	25 To 29.9	30 To 39.9	40 To 49.9	50 To 74.9	75 Or More
Galax	3,107	57,960	12,487	17.4	23.1	19.0	11.0	9.6	6.1	6.5	3.3	2.1	1.8
Hampton	47,816	1,091,760	17,843	16.0	15.1	12.6	11.1	9.7	8.5	12.5	7.7	5.5	1.3
Harrisonburg	9,510	214,637	15,027	16.6	17.3	16.0	11.8	8.2	6.7	9.9	5.8	5.0	2.8
Hopewell	9,263	198,196	16,467	15.8	16.9	14.3	10.1	8.1	8.2	13.2	7.2	5.2	0.9
Lexington	1,857	44,875	16,705	15.1	17.6	13.3	11.7	8.7	6.9	9.3	6.8	7.0	3.5
Lynchburg	26,043	620,814	15,246	16.9	18.2	14.3	10.7	8.2	7.2	10.3	6.0	5.3	2.8
Manassas	9,577	325,188	25,209	12.9	10.9	9.7	8.7	7.5	7.7	13.7	10.8	14.1	4.0
Manassas Park	2,149	49,691	20,721	12.8	12.7	12.1	11.2	9.4	10.2	16.9	8.9	5.7	0.2
Martinsville	8,314	216,001	13,710	17.2	19.2	18.3	11.8	7.9	6.2	7.6	4.4	4.2	3.2
Newport News	59,101	1,402,342	17,769	16.2	15.4	12.4	10.9	10.1	8.5	11.8	7.3	5.6	1.8
Norfolk	82,356	1,805,501	14,477	16.3	19.3	16.1	12.3	9.3	7.0	9.1	4.8	3.7	2.1
Norton	1,551	35,990	14,353	20.7	17.9	13.0	10.3	7.3	6.3	11.9	5.0	5.2	2.3
Petersburg	15,876	304,887	12,599	20.9	20.1	17.3	10.8	7.0	5.8	8.2	4.5	4.0	1.4
Poquoson	4,044	114,790	23,199	16.7	11.5	8.8	8.1	7.7	7.8	13.4	11.0	11.8	3.2
Portsmouth	40,718	861,740	15,979	15.1	17.4	15.1	12.0	9.9	8.0	11.1	5.9	4.2	1.2
Radford	4,215	95,300	16,534	17.9	15.4	13.4	10.7	8.8	7.4	10.8	6.8	6.2	2.5
Richmond	97,446	2,406,815	14,820	15.8	18.2	16.6	12.3	8.8	7.0	8.7	4.8	4.7	3.1
Roanoke	42,519	883,764	14,056	17.3	19.7	16.0	11.3	8.7	7.2	9.6	4.7	3.5	2.1
Salem	9,517	223,204	17,322	15.1	16.1	13.7	10.9	8.8	8.2	12.1	7.2	5.5	2.3
South Boston	2,681	57,169	14,658	15.6	18.1	17.5	12.0	8.8	7.2	8.7	5.3	4.4	2.2
Staunton	9,551	207,158	15,214	15.6	17.2	16.7	11.5	8.9	6.9	10.7	6.1	4.2	2.1
Suffolk	19,605	445,064	16,546	16.1	16.9	13.6	11.2	9.0	7.7	11.6	6.8	5.2	2.0
Virginia Beach	120,241	3,289,868	19,006	15.7	14.1	12.1	10.2	8.5	7.4	11.9	8.2	8.3	3.6
Waynesboro	8,105	189,266	16,278	15.2	17.7	14.4	10.6	9.3	7.6	11.6	6.3	5.3	2.0
Williamsburg	3,849	96,191	15,037	17.7	17.2	15.0	10.5	7.7	6.0	8.5	5.9	6.5	4.9
Winchester	9,571	221,390	15,330	16.8	18.0	14.3	12.2	9.1	7.5	9.3	5.1	4.4	3.1

TABLE A1 (continued)
Adjusted Gross Income on All Returns, 1986

	Number of Returns[a]	AGI ($) Total (000)	AGI ($) Median Per Return	Percentage Distribution Of Returns By AGI Class ($000)[b] Less Than 5.0	5 To 9.9	10 To 14.9	15 To 19.9	20 To 24.9	25 To 29.9	30 To 39.9	40 To 49.9	50 To 74.9	75 Or More
NON-MSA	629,515	13,584,720	15,415	16.3	17.5	15.2	11.5	9.2	7.8	11.0	5.8	4.1	1.6
MSA	1,672,825	48,427,437	20,066	14.0	13.6	12.1	10.3	8.6	7.5	11.6	8.1	9.6	4.7
Charlottesville	47,383	1,260,788	17,312	15.2	15.1	14.4	11.4	8.6	7.0	10.7	6.7	6.9	4.1
Danville	43,942	912,976	14,440	16.2	18.8	16.8	11.9	8.5	7.6	10.5	5.4	3.1	1.2
Johnson City-Kings.-Bristol	35,428	759,965	14,742	15.9	19.2	15.7	12.5	9.9	7.5	10.0	4.7	3.2	1.3
Lynchburg	55,079	1,256,912	16,321	15.5	17.2	14.5	10.7	8.8	7.8	11.7	6.9	5.0	1.9
Norfolk-Va.Beach-N.News	466,735	11,495,859	17,491	15.7	15.6	13.2	10.8	9.1	7.7	11.6	7.3	6.5	2.4
Northern Virginia	592,799	21,309,135	26,143	11.8	9.9	9.2	9.2	8.2	7.3	11.8	9.4	14.9	8.3
Richmond-Petersburg	338,652	9,231,499	19,028	14.0	14.2	13.2	10.6	8.4	7.6	11.8	8.4	8.4	3.4
Roanoke	93,936	2,211,245	16,643	16.0	16.5	14.0	10.4	8.5	7.7	11.7	7.1	5.6	2.5
PLANNING DISTRICTS	2,302,340	62,012,157	18,684	14.6	14.7	12.9	10.6	8.7	7.6	11.4	7.5	8.1	3.8
LENOWISCO	29,652	615,294	14,828	18.2	18.7	13.5	10.3	8.7	7.6	12.2	5.8	3.7	1.2
Cumberland Plateau	40,157	870,087	15,568	17.4	18.5	13.0	10.1	8.9	8.3	12.9	6.0	3.3	1.7
Mount Rogers	70,015	1,368,558	14,153	16.6	19.6	16.7	12.7	10.1	7.8	9.1	4.0	2.4	1.1
New River Valley	52,228	1,073,730	15,504	18.5	16.6	13.8	11.2	9.2	7.9	11.0	6.0	4.3	1.5
Fifth	105,935	2,458,923	16,517	16.3	16.7	13.9	10.4	8.5	7.6	11.8	7.1	5.5	2.3
Central Shenandoah	84,923	1,852,292	16,241	14.5	16.6	15.9	11.8	9.7	8.1	11.6	5.9	4.0	1.6
Lord Fairfax	60,805	1,330,027	16,297	15.3	16.6	14.9	12.0	9.6	8.4	11.3	6.0	4.1	1.8
Northern Virginia	574,806	20,799,763	26,247	11.7	9.9	9.1	9.2	8.2	7.3	11.7	9.3	15.0	8.5
Rappahannock-Rapidan	42,313	1,178,665	18,395	14.2	14.7	13.7	10.9	8.2	7.4	11.6	7.8	8.0	3.5
Thomas Jefferson	59,168	1,506,299	16,780	15.4	15.7	14.9	11.4	8.7	7.1	10.7	6.4	6.2	3.5
Central Virginia	78,526	1,785,182	16,677	15.2	16.8	14.4	10.8	9.0	8.1	11.9	6.9	5.0	1.9
West Piedmont	99,775	2,105,149	14,832	15.3	18.0	17.3	12.2	8.9	8.0	10.7	5.2	3.1	1.3
Southside	29,779	618,542	13,787	16.3	20.7	17.1	12.8	9.2	7.4	9.3	3.9	2.3	0.9
Piedmont	29,250	521,452	13,215	17.9	21.0	17.2	11.7	9.0	7.0	8.6	4.1	2.6	0.9
Richmond	290,781	8,183,043	19,604	13.6	13.7	12.9	10.6	8.6	7.6	11.9	8.6	8.8	3.7

TABLE A1 (continued)
Adjusted Gross Income on All Returns, 1986

		AGI ($)		Percentage Distribution Of Returns By AGI Class ($000)[b]									
	Number of Returns[a]	Total (000)	Median Per Return	Less Than 5.0	5 To 9.9	10 To 14.9	15 To 19.9	20 To 24.9	25 To 29.9	30 To 39.9	40 To 49.9	50 To 74.9	75 Or More
RADCO	55,352	1,427,817	19,564	14.8	13.5	12.4	10.2	8.5	7.7	12.7	9.0	8.8	2.3
Northern Neck	18,508	387,397	13,777	18.9	19.5	15.3	11.3	8.2	6.6	9.0	4.8	4.1	2.2
Middle Peninsula	27,397	630,034	16,804	16.0	16.6	13.7	10.2	9.0	8.0	12.0	6.9	5.5	2.0
Crater	60,452	1,308,411	14,987	17.2	17.8	15.0	10.5	8.1	7.3	10.8	6.6	5.2	1.4
Southeastern Virginia	333,771	8,148,173	17,206	15.5	16.0	13.7	11.0	9.0	7.5	11.4	7.2	6.3	2.4
Peninsula	141,055	3,526,683	18,120	16.3	14.9	12.3	10.5	9.3	8.1	11.9	7.8	6.8	2.2
Accomack-Northampton	17,679	316,506	12,189	19.9	21.6	19.3	10.6	7.8	6.0	7.4	3.4	2.5	1.4

a Number of returns adjusted by counting two married separate returns as equivalent to one married joint or combined return.
b Details may not add to 100.0 due to rounding.
c Returns unassigned to geographic areas because the proper city or county could not be ascertained or because the returns were filed by nonresidents.

TABLE A2
Adjusted Gross Income on Married Couple Returns, 1986

		AGI ($)		Percentage Distribution Of Returns By AGI Class ($000)[b]									
	Number of Returns[a]	Total (000)	Median Per Return	Less Than 5.0	5 To 9.9	10 To 14.9	15 To 19.9	20 To 24.9	25 To 29.9	30 To 39.9	40 To 49.9	50 To 74.9	75 Or More
VIRGINIA	1,161,886	47,363,808	31,486	4.4	7.1	8.3	8.7	9.2	9.7	17.4	12.9	14.9	7.4
UNASSIGNED[c]	30,834	2,557,659	24,961	8.5	10.1	12.4	10.6	8.3	7.2	11.1	7.4	10.3	14.0
COUNTIES	756,320	30,501,343	32,606	4.1	6.8	7.9	8.4	9.0	9.4	17.1	13.1	16.3	7.9
Accomack	5,784	162,593	21,567	7.2	12.7	13.9	12.1	12.7	10.9	15.4	7.2	5.1	2.6
Albemarle	11,664	529,440	34,189	3.5	5.6	7.0	8.2	8.9	9.4	17.5	13.4	16.3	10.1
Alleghany	3,156	92,769	27,128	6.7	9.0	10.5	9.9	9.9	9.2	18.3	15.3	9.3	1.7
Amelia	1,719	45,853	23,879	6.8	9.4	11.6	12.1	13.0	12.7	16.1	10.4	6.3	1.5
Amherst	5,826	176,617	27,917	3.8	8.2	9.9	9.7	11.1	12.4	21.8	13.2	8.0	1.8
Appomattox	2,736	75,076	25,455	6.4	9.8	10.5	10.7	11.4	12.9	19.8	10.9	6.0	1.5
Arlington	26,725	1,519,375	44,464	2.8	4.5	5.5	6.1	6.2	6.3	12.9	12.6	24.4	18.7
Augusta	12,040	353,745	26,308	4.2	7.6	10.6	11.8	12.5	12.6	21.3	11.2	6.3	1.9
Bath	1,294	33,448	20,843	6.7	10.8	15.9	14.3	12.8	11.1	14.2	6.1	5.0	2.9
Bedford	10,022	314,455	27,061	4.3	8.3	9.4	10.6	12.2	12.5	19.3	11.4	8.7	3.3
Bland	1,316	30,011	21,145	8.8	12.8	12.7	12.5	13.6	12.2	17.7	6.4	2.5	0.6
Botetourt	5,783	184,154	28,945	4.5	7.3	9.3	9.8	10.4	11.1	21.3	13.6	9.9	2.7
Brunswick	2,583	77,396	21,054	7.0	13.4	12.9	13.8	13.6	11.5	16.3	6.3	3.4	1.7
Buchanan	6,786	189,280	21,921	9.9	13.6	11.4	11.1	10.2	11.5	18.6	7.5	4.0	2.1
Buckingham	2,164	52,481	20,608	6.7	12.7	15.4	13.6	13.3	12.3	14.7	6.0	4.1	1.2
Campbell	10,440	313,714	27,490	4.4	8.3	9.9	10.0	11.4	12.2	20.5	13.2	8.5	1.7
Caroline	3,618	107,798	26,888	4.3	8.1	9.6	11.1	12.0	12.9	19.8	11.5	8.7	1.9
Carroll	5,802	128,819	20,324	6.3	12.7	15.3	14.8	14.6	14.3	14.5	4.7	2.1	0.6
Charles City	1,175	37,943	28,007	4.3	8.3	8.9	9.8	11.0	13.0	19.6	11.5	11.1	2.6
Charlotte	2,256	51,119	19,493	7.7	13.9	16.7	13.1	13.1	12.0	13.2	6.3	2.6	1.5
Chesterfield	41,722	1,848,164	40,074	1.9	3.5	4.3	5.0	6.5	8.1	20.5	19.7	23.1	7.3
Clarke	2,257	88,983	29,170	5.5	7.0	8.9	8.9	10.5	10.9	18.2	13.4	10.8	5.8
Craig	984	25,199	23,497	6.2	8.8	10.4	14.4	14.5	14.5	18.0	8.2	3.9	0.9
Culpeper	5,118	163,703	27,765	4.7	8.1	9.4	10.4	10.7	12.2	19.5	12.4	8.9	3.7
Cumberland	1,437	34,375	20,205	8.1	13.2	15.0	13.2	13.6	10.1	13.2	7.3	4.9	1.5

TABLE A2 (continued)
Adjusted Gross Income on Married Couple Returns, 1986

		AGI ($)		Percentage Distribution Of Returns By AGI Class ($000)[b]									
	Number of Returns[a]	Total (000)	Median Per Return	Less Than 5.0	5 To 9.9	10 To 14.9	15 To 19.9	20 To 24.9	25 To 29.9	30 To 39.9	40 To 49.9	50 To 74.9	75 Or More
Dickenson	3,554	87,768	21,114	10.6	15.2	11.9	10.0	10.4	9.7	17.5	8.9	4.2	1.7
Dinwiddie	4,089	124,842	27,549	4.5	8.7	10.2	10.2	10.7	11.2	19.0	13.5	9.6	2.4
Essex	1,765	52,171	24,573	6.5	9.1	10.8	11.6	13.3	12.6	17.6	9.0	6.9	2.8
Fairfax	147,849	8,798,050	51,850	2.2	2.8	3.5	3.9	4.3	4.9	11.8	14.2	31.4	20.9
Fauquier	9,740	463,423	37,177	3.4	4.9	6.4	7.1	7.8	7.8	17.4	15.9	20.6	8.6
Floyd	2,598	62,168	22,500	6.6	10.7	13.2	12.7	13.6	14.2	17.9	6.9	3.3	0.8
Fluvanna	2,255	67,063	26,839	5.1	7.3	11.1	10.8	11.2	12.4	20.6	12.2	7.5	1.9
Franklin	8,618	248,565	24,587	4.8	8.7	11.3	13.3	12.9	13.4	18.2	9.5	5.7	2.1
Frederick	9,239	297,525	27,997	4.4	7.4	9.3	10.0	11.4	12.6	20.7	13.0	8.6	2.6
Giles	3,773	100,190	24,017	5.8	10.3	10.3	12.5	13.8	12.3	18.4	10.1	4.6	1.8
Gloucester	6,074	200,324	29,008	4.9	7.8	8.6	8.6	10.4	12.1	21.5	12.9	9.7	3.4
Goochland	2,708	130,504	33,124	3.7	5.3	7.3	8.2	8.6	10.9	19.4	13.5	12.3	10.9
Grayson	3,575	78,102	18,376	7.9	14.8	16.3	16.3	15.7	11.8	10.8	3.5	1.8	1.0
Greene	2,012	59,278	27,969	3.5	7.0	9.5	11.6	10.6	13.0	25.2	11.7	6.5	1.2
Greensville	1,970	52,727	23,081	6.1	10.3	11.4	13.3	14.4	13.2	17.7	8.0	3.8	1.7
Halifax	5,771	143,144	22,083	6.4	11.0	13.7	13.3	13.4	13.6	17.9	6.8	3.0	0.9
Hanover	13,303	538,601	36,100	2.7	5.1	5.8	6.4	7.9	9.3	21.2	18.4	18.1	5.2
Henrico	38,777	1,700,256	36,441	2.4	4.9	5.7	6.7	7.8	9.5	19.9	17.2	18.0	7.6
Henry	13,351	391,464	25,544	3.5	8.2	11.1	12.4	13.3	14.4	20.4	9.6	5.6	1.6
Highland	604	14,761	19,506	5.5	15.1	17.2	13.4	14.4	10.1	12.1	6.1	4.1	1.5
Isle of Wight	5,152	179,225	30,452	3.4	6.1	7.9	9.0	11.1	11.5	22.3	15.7	10.6	2.4
James City	6,180	360,559	35,496	2.9	4.6	6.6	7.8	8.5	9.9	17.8	14.3	19.3	8.4
King and Queen	1,219	32,764	24,063	6.4	11.7	12.8	10.4	10.5	11.0	17.0	11.1	7.1	1.7
King George	2,405	86,973	31,062	4.2	5.9	9.3	9.8	9.9	9.0	18.0	14.3	15.7	4.0
King William	2,069	72,728	31,808	3.4	6.7	7.0	8.6	9.4	11.2	20.6	15.3	14.1	3.8
Lancaster	2,391	86,155	23,702	6.4	11.2	12.0	12.3	11.0	9.7	14.3	8.2	8.4	6.6
Lee	4,523	100,028	17,625	12.5	16.8	14.8	11.1	10.1	8.8	13.8	6.8	3.8	1.3
Loudoun	16,279	824,638	43,849	2.2	3.4	4.0	4.7	5.3	6.2	17.2	18.1	28.5	10.3
Louisa	3,754	113,087	25,011	5.5	9.1	11.6	11.4	12.5	12.0	19.6	10.0	6.5	1.9
Lunenburg	2,288	52,074	19,471	8.7	13.2	15.8	13.6	13.8	10.8	13.8	5.6	3.2	1.3

TABLE A2 (continued)
Adjusted Gross Income on Married Couple Returns, 1986

		AGI ($)		Percentage Distribution Of Returns By AGI Class ($000)[b]									
	Number of Returns[a]	Total (000)	Median Per Return	Less Than 5.0	5 To 9.9	10 To 14.9	15 To 19.9	20 To 24.9	25 To 29.9	30 To 39.9	40 To 49.9	50 To 74.9	75 Or More
Madison	2,227	62,554	23,788	6.6	10.4	11.1	13.1	11.7	11.5	17.4	8.7	7.2	2.3
Mathews	1,942	63,968	26,042	5.3	9.0	10.5	11.1	12.0	9.9	18.6	10.8	9.5	3.1
Mecklenburg	5,952	189,181	21,309	6.3	12.0	13.3	14.8	13.5	11.9	15.1	7.0	4.3	1.6
Middlesex	1,893	56,651	23,460	7.8	10.5	11.4	11.1	13.2	11.7	14.9	8.7	6.8	3.6
Montgomery	11,807	373,140	26,878	6.1	8.7	9.9	10.1	11.1	11.0	17.9	11.0	10.5	3.7
Nelson	2,387	65,948	23,158	5.7	11.1	12.0	13.2	12.7	12.1	16.5	9.1	5.7	1.9
New Kent	2,226	80,645	33,578	2.7	6.2	6.5	8.1	9.1	9.9	20.8	16.9	16.4	3.2
Northampton	2,278	56,870	19,136	8.9	14.6	14.7	14.2	12.6	10.4	11.4	5.8	4.4	2.9
Northumberland	2,212	63,028	22,229	8.1	12.5	11.9	12.2	11.7	11.3	13.7	7.1	7.1	4.2
Nottoway	2,657	71,263	23,085	6.2	11.5	12.3	12.4	12.4	11.6	16.7	9.6	5.5	1.8
Orange	4,352	137,876	27,245	4.8	8.2	10.1	10.3	11.0	12.6	19.5	11.0	9.1	3.5
Page	4,480	114,518	22,606	6.5	9.9	13.8	13.2	12.7	13.5	16.7	7.5	4.3	1.8
Patrick	3,965	97,745	22,495	4.9	9.9	14.8	13.4	13.8	13.9	19.0	6.4	3.0	0.7
Pittsylvania	13,854	360,741	23,849	5.8	9.5	12.3	12.4	13.1	13.1	18.9	9.3	4.7	1.1
Powhatan	2,746	99,545	32,534	3.8	5.4	6.8	8.2	9.7	10.7	21.4	16.7	13.4	3.9
Prince Edward	2,538	67,496	22,164	6.5	13.2	12.8	11.7	13.5	10.7	16.0	7.2	6.3	2.2
Prince George	4,090	147,081	32,540	3.9	6.1	8.0	7.9	8.3	10.7	19.8	16.6	15.2	3.3
Prince William	36,383	1,675,759	42,008	2.9	3.5	4.4	5.1	5.9	7.0	17.5	18.6	27.8	7.3
Pulaski	7,342	201,366	25,284	4.7	9.4	11.2	11.6	12.5	13.2	19.8	10.7	5.5	1.6
Rappahannock	1,342	46,222	26,844	6.5	8.3	9.5	11.6	9.6	11.9	16.5	10.7	9.4	5.8
Richmond	1,600	48,977	23,862	6.3	10.2	11.5	12.9	11.8	9.9	17.4	10.5	6.7	2.8
Roanoke	17,884	692,927	33,406	3.2	5.8	6.9	7.4	9.0	10.6	21.1	16.3	14.3	5.5
Rockbridge	3,935	103,870	23,181	5.7	9.9	11.9	13.3	14.5	12.1	18.0	8.0	4.7	1.9
Rockingham	12,932	383,078	25,423	4.1	7.9	10.8	12.3	13.8	14.2	19.4	9.4	6.1	2.1
Russell	6,184	153,025	22,196	7.7	14.4	12.2	10.7	11.4	10.2	18.7	9.0	4.2	1.4
Scott	4,886	122,648	21,808	6.6	13.5	13.1	12.4	12.1	11.1	18.1	7.6	4.6	0.8
Shenandoah	6,579	177,295	23,778	5.3	9.8	11.3	13.0	14.1	13.3	17.8	8.2	5.3	1.9
Smyth	7,097	172,121	21,213	6.3	12.1	13.4	14.7	14.7	12.9	15.0	6.4	2.9	1.6
Southampton	3,350	105,733	27,018	4.8	8.8	10.0	10.8	11.0	11.3	19.8	12.1	9.1	2.2
Spotsylvania	9,562	347,196	33,444	3.1	5.2	6.7	7.7	9.4	10.2	22.0	17.2	15.1	3.2

TABLE A2 (continued)
Adjusted Gross Income on Married Couple Returns, 1986

		AGI ($)		Percentage Distribution Of Returns By AGI Class ($000)[b]									
	Number of Returns[a]	Total (000)	Median Per Return	Less Than 5.0	5 To 9.9	10 To 14.9	15 To 19.9	20 To 24.9	25 To 29.9	30 To 39.9	40 To 49.9	50 To 74.9	75 Or More
Stafford	10,359	409,917	36,427	3.2	4.7	6.1	6.9	7.5	9.2	19.2	17.7	20.7	4.8
Surry	1,220	46,219	26,573	6.0	9.4	8.9	9.4	12.5	11.7	20.7	12.0	7.8	1.4
Sussex	1,863	61,577	24,045	5.7	9.4	11.6	11.6	14.3	11.3	16.9	10.4	6.5	2.2
Tazewell	10,052	288,821	23,163	7.4	12.8	12.2	10.8	10.8	11.3	17.1	9.1	5.7	2.9
Warren	5,255	153,443	26,237	4.3	8.0	9.4	12.6	12.7	12.5	20.3	11.1	6.9	2.2
Washington	9,981	271,889	21,565	6.3	12.5	13.5	13.7	12.7	11.0	15.1	7.6	5.3	2.3
Westmoreland	2,978	81,838	23,424	7.2	12.0	13.2	10.9	9.9	11.0	16.8	9.3	7.4	2.4
Wise	8,723	250,711	23,778	8.8	13.0	10.8	10.0	9.8	9.9	18.6	10.3	6.4	2.4
Wythe	5,570	141,019	21,281	6.6	12.5	14.5	12.9	13.7	11.9	15.9	6.8	3.8	1.5
York	7,345	301,775	37,008	3.6	5.6	6.0	6.3	6.9	8.6	18.5	17.0	21.3	6.1
CITIES	374,732	14,304,807	29,813	4.6	7.7	8.9	9.2	9.7	10.3	18.5	13.0	12.4	5.7
Alexandria	20,493	1,140,925	41,887	3.3	5.1	5.9	6.5	6.5	7.0	13.4	12.2	22.0	18.1
Bedford	1,063	29,872	25,320	4.8	10.2	10.8	10.8	12.5	11.8	18.3	10.3	8.4	2.0
Bristol	6,285	203,197	19,795	7.2	14.3	14.7	14.4	12.3	9.2	13.3	7.1	5.1	2.5
Buena Vista	1,333	34,592	24,130	5.2	8.2	10.2	13.6	15.5	13.8	19.7	8.4	4.4	0.8
Charlottesville	6,288	242,235	29,097	5.3	7.7	10.2	9.9	9.6	8.8	17.1	11.8	12.0	7.6
Chesapeake	28,196	1,008,270	32,394	3.2	5.6	7.5	8.4	9.5	10.7	21.2	16.4	14.4	3.0
Clifton Forge	1,007	29,900	24,415	11.5	11.2	10.0	8.8	9.3	8.9	18.8	10.3	7.0	3.8
Colonial Heights	3,853	142,154	33,407	3.5	6.2	6.9	7.7	8.0	10.9	19.9	16.7	15.8	4.4
Covington	1,647	43,509	24,371	6.7	13.9	10.7	10.1	9.7	9.7	19.9	11.8	6.4	0.9
Danville	9,092	321,801	24,309	5.7	10.5	12.5	11.9	10.8	10.6	16.8	10.7	7.0	3.5
Emporia	792	23,459	22,756	5.4	12.5	13.3	13.3	9.8	12.5	16.0	8.5	5.2	3.2
Fairfax	2,654	136,936	46,295	2.3	2.7	4.3	4.2	5.4	6.9	14.2	15.9	30.5	13.6
Falls Church	3,962	188,765	37,671	4.1	6.3	7.2	7.8	7.3	7.4	12.9	11.8	21.0	14.2
Franklin	1,192	43,832	31,401	4.4	7.7	7.7	7.9	9.9	10.0	17.4	15.1	14.3	5.5
Fredericksburg	3,254	130,104	29,003	5.4	8.0	8.9	9.6	10.4	9.4	16.7	11.4	12.9	7.0

TABLE A2 (continued)
Adjusted Gross Income on Married Couple Returns, 1986

		AGI ($)		Percentage Distribution Of Returns By AGI Class ($000)[b]									
	Number of Returns[a]	Total (000)	Median Per Return	Less Than 5.0	5 To 9.9	10 To 14.9	15 To 19.9	20 To 24.9	25 To 29.9	30 To 39.9	40 To 49.9	50 To 74.9	75 Or More
Galax	1,639	42,753	19,417	6.7	14.2	17.1	13.6	14.6	10.9	11.0	5.6	3.4	2.7
Hampton	22,481	758,041	30,367	4.5	7.1	8.1	8.5	9.5	11.5	22.0	15.1	11.2	2.4
Harrisonburg	4,222	150,305	28,315	4.6	7.5	10.1	10.5	10.2	10.6	18.4	12.0	10.2	5.8
Hopewell	4,489	139,807	28,910	4.0	8.7	9.2	9.3	9.9	11.3	21.8	13.6	10.5	1.6
Lexington	886	31,245	28,548	4.2	7.7	9.0	12.1	9.5	10.5	15.2	12.5	13.3	5.8
Lynchburg	11,888	441,293	28,361	4.9	9.0	9.6	9.6	10.0	10.2	18.5	11.9	10.7	5.6
Manassas	4,793	246,943	41,908	2.4	3.2	4.4	4.9	6.2	7.4	17.9	19.1	27.1	7.4
Manassas Park	1,066	35,287	32,780	2.3	4.9	5.1	6.8	9.3	13.5	29.4	17.0	11.4	0.4
Martinsville	3,420	152,648	25,532	4.5	9.9	12.1	11.1	11.1	11.3	14.9	9.5	9.3	6.3
Newport News	27,153	981,058	30,412	4.6	7.1	7.9	8.4	9.8	11.4	20.8	14.7	11.6	3.7
Norfolk	32,931	1,147,426	25,765	5.6	9.1	11.0	11.3	11.3	10.9	17.5	10.5	8.2	4.6
Norton	870	28,581	23,611	9.7	12.2	12.3	9.8	8.3	8.5	18.2	8.0	8.7	4.0
Petersburg	5,545	187,743	26,673	5.4	9.6	11.0	11.2	9.4	10.0	17.8	11.5	10.5	3.6
Poquoson	2,363	95,656	36,598	3.0	4.7	5.0	6.6	7.4	9.9	20.5	17.8	19.7	5.4
Portsmouth	18,232	581,009	27,444	3.9	7.3	10.4	10.9	11.7	11.9	20.4	12.3	8.8	2.4
Radford	2,059	69,938	29,500	4.9	7.3	8.8	9.4	10.0	10.7	18.7	12.8	12.4	4.9
Richmond	30,929	1,418,821	29,970	4.2	8.0	9.2	9.2	9.8	9.7	17.0	12.0	12.6	8.4
Roanoke	17,887	589,572	25,897	5.3	9.8	10.7	10.7	11.4	11.5	18.4	10.0	7.7	4.5
Salem	4,807	166,044	29,465	4.0	7.3	7.9	9.3	10.4	12.4	20.7	13.5	10.3	4.1
South Boston	1,277	40,804	25,556	4.9	9.0	11.4	10.6	12.7	12.0	15.5	10.5	8.9	4.3
Staunton	4,678	146,679	26,493	4.8	8.9	11.1	10.9	11.0	10.9	19.1	11.5	8.0	3.7
Suffolk	9,537	325,117	29,095	3.8	7.3	9.3	9.8	10.0	11.9	20.8	13.1	10.3	3.7
Virginia Beach	60,731	2,456,152	32,764	5.3	6.8	7.3	7.7	8.4	9.2	18.7	14.7	15.3	6.5
Waynesboro	4,084	141,314	27,759	3.1	8.7	10.3	9.7	12.2	10.9	19.9	11.6	9.9	3.8
Williamsburg	1,489	62,787	32,588	5.2	7.1	9.3	7.8	8.3	8.3	15.3	12.8	14.8	10.9
Winchester	4,165	148,233	27,294	5.2	8.9	9.6	9.8	11.1	11.7	17.4	10.9	9.2	6.1

TABLE A2 (continued)
Adjusted Gross Income on Married Couple Returns, 1986

		AGI ($)		Percentage Distribution Of Returns By AGI Class ($000)[b]									
	Number of Returns[a]	Total (000)	Median Per Return	Less Than 5.0	5 To 9.9	10 To 14.9	15 To 19.9	20 To 24.9	25 To 29.9	30 To 39.9	40 To 49.9	50 To 74.9	75 Or More
NON-MSA	341,293	10,212,663	24,840	5.7	9.9	11.2	11.5	12.0	11.8	18.0	10.0	7.2	2.7
MSA	789,759	34,593,487	35,371	3.6	5.8	6.9	7.4	8.0	8.8	17.4	14.4	18.4	9.1
Charlottesville	22,219	898,016	31,156	4.1	6.5	8.6	9.2	9.5	9.9	18.4	12.7	13.3	7.7
Danville	22,946	682,542	24,009	5.8	9.9	12.4	12.2	12.2	12.1	18.0	9.8	5.6	2.0
Johnson City-Kings.-Bristol	21,152	597,733	21,088	6.6	13.2	13.8	13.6	12.4	10.5	15.2	7.4	5.1	2.0
Lynchburg	28,154	931,624	27,915	4.5	8.6	9.8	9.8	10.7	11.4	19.9	12.7	9.3	3.4
Norfolk-Va.Beach-N.News	222,712	8,278,172	30,549	4.6	7.0	8.3	8.8	9.6	10.6	19.7	14.1	12.7	4.5
Northern Virginia	270,363	14,976,595	46,996	2.5	3.4	4.2	4.8	5.2	5.9	13.6	14.9	28.6	16.9
Richmond-Petersburg	155,652	6,596,107	35,078	3.0	5.7	6.6	7.2	8.1	9.4	19.6	16.4	17.2	6.7
Roanoke	46,361	1,632,697	29,417	4.2	7.7	8.8	9.2	10.2	11.2	20.0	13.3	10.8	4.6
PLANNING DISTRICTS	1,131,052	44,806,150	31,624	4.3	7.1	8.2	8.6	9.2	9.7	17.6	13.0	15.0	7.2
LENOWISCO	19,002	501,967	21,701	9.2	14.0	12.4	10.9	10.4	9.9	17.3	8.7	5.4	1.8
Cumberland Plateau	26,576	718,894	22,356	8.5	13.7	12.0	10.7	10.8	10.9	17.9	8.6	4.7	2.2
Mount Rogers	41,265	1,067,911	20,607	6.7	13.0	14.4	14.2	13.7	11.7	14.4	6.3	3.8	1.7
New River Valley	27,579	806,802	25,694	5.6	9.2	10.5	11.0	12.0	12.0	18.5	10.5	7.8	2.7
Fifth	53,155	1,824,073	28,944	4.6	8.0	9.0	9.3	10.3	11.0	19.9	13.2	10.4	4.2
Central Shenandoah	46,008	1,393,037	25,730	4.4	8.3	10.9	11.8	12.7	12.4	19.4	10.3	7.0	2.7
Lord Fairfax	31,975	979,998	25,978	5.0	8.5	10.4	11.4	12.2	12.6	18.9	10.7	7.3	3.0
Northern Virginia	260,204	14,566,678	47,515	2.5	3.3	4.1	4.7	5.1	5.8	13.4	14.8	28.9	17.4
Rappahannock-Rapidan	22,779	873,778	30,523	4.4	7.0	8.4	9.3	9.5	10.3	18.2	13.2	13.8	5.7
Thomas Jefferson	28,360	1,077,050	29,353	4.4	7.2	9.3	9.9	10.2	10.3	18.4	12.0	11.8	6.5
Central Shenandoah	41,975	1,351,027	27,456	4.6	8.6	9.8	10.0	11.2	11.8	19.7	12.2	8.9	3.2
West Piedmont	52,300	1,572,965	24,492	4.9	9.3	12.0	12.4	12.6	13.0	18.5	9.4	5.7	2.1
Southside	15,583	450,525	21,877	6.3	11.6	13.2	13.7	13.4	12.5	16.4	7.1	4.1	1.6
Piedmont	15,059	374,660	21,263	7.2	12.5	14.2	12.8	13.2	11.5	14.9	7.4	4.7	1.6
Richmond	133,586	5,854,480	36,006	2.8	5.3	6.2	6.8	8.0	9.2	19.6	16.8	18.1	7.3

TABLE A2 (continued)
Adjusted Gross Income on Married Couple Returns, 1986

		AGI ($)		Percentage Distribution Of Returns By AGI Class ($000)[b]									
	Number of Returns[a]	Total (000)	Median Per Return	Less Than 5.0	5 To 9.9	10 To 14.9	15 To 19.9	20 To 24.9	25 To 29.9	30 To 39.9	40 To 49.9	50 To 74.9	75 Or More
RADCO	29,198	1,081,989	32,934	3.6	5.8	7.3	8.2	9.2	10.0	19.8	15.8	16.1	4.1
Northern Neck	9,181	279,998	23,267	7.0	11.6	12.3	11.9	10.9	10.6	15.5	8.7	7.5	4.0
Middle Peninsula	14,962	478,607	27,350	5.4	8.6	9.6	9.7	11.2	11.6	19.3	11.8	9.4	3.3
Crater	27,911	925,609	28,221	4.7	8.5	9.6	9.9	10.1	11.1	19.2	13.2	10.8	2.8
Southeastern Virginia	159,321	5,846,764	30,019	4.7	7.2	8.7	9.2	9.8	10.4	19.3	13.7	12.3	4.6
Peninsula	67,011	2,559,875	31,704	4.3	6.6	7.6	8.1	9.2	10.8	20.6	15.1	13.6	4.2
Accomack-Northampton	8,062	219,463	20,854	7.7	13.2	14.2	12.7	12.7	10.7	14.3	6.8	4.9	2.7

a Number of returns adjusted by counting two married separate returns as equivalent to one married joint or combined return.
b Details may not add to 100.0 due to rounding.
c Returns unassigned to geographic areas because the proper city or county could not be ascertained or because the returns were filed by nonresidents.

TABLE A3
Percentage Change in Median AGI for Married Couple Returns, 1981–1986[a]

	1981 AGI	1986 AGI	% Change
VIRGINIA	23,602	31,486	33.40
UNASSIGNED[b]	14,698	24,961	69.83
COUNTIES	24,129	32,606	35.13
Accomack	16,424	21,567	31.31
Albemarle	24,591	34,189	39.03
Alleghany	21,091	27,128	28.62
Amelia	17,609	23,879	35.61
Amherst	20,786	27,917	34.31
Appomattox	19,543	25,455	30.25
Arlington	34,140	44,464	30.24
Augusta	20,542	26,308	28.07
Bath	15,918	20,843	30.94
Bedford	20,416	27,061	32.55
Bland	17,158	21,145	23.24
Botetourt	21,983	28,945	31.67
Brunswick	15,127	21,054	39.18
Buchanan	22,016	21,921	-0.43
Buckingham	14,865	20,608	38.63
Campbell	21,602	27,490	27.26
Caroline	19,637	26,888	36.93
Carroll	15,865	20,324	28.11
Charles City	20,739	28,007	35.05
Charlotte	14,765	19,493	32.02
Chesterfield	30,089	40,074	33.18
Clarke	20,987	29,170	38.99
Craig	17,571	23,497	33.73
Culpeper	19,921	27,765	39.38
Cumberland	15,930	20,205	26.84
Dickenson	19,724	21,114	7.05
Dinwiddie	22,040	27,549	25.00
Essex	18,158	24,573	35.33
Fairfax	38,871	51,850	33.39
Fauquier	24,890	37,177	49.37
Floyd	16,231	22,500	38.62
Fluvanna	19,854	26,839	35.18
Franklin	18,371	24,587	33.84
Frederick	20,502	27,997	36.56
Giles	18,433	24,017	30.29
Gloucester	21,556	29,008	34.57
Goochland	22,826	33,124	45.12
Grayson	14,420	18,376	27.43
Greene	20,590	27,969	35.84
Greensville	16,283	23,081	41.75
Halifax	16,793	22,083	31.50
Hanover	26,998	36,100	33.71
Henrico	27,381	36,441	33.09
Henry	19,262	25,544	32.61
Highland	14,912	19,506	30.81
Isle of Wight	22,365	30,452	36.16
James City	25,452	35,496	39.46
King and Queen	18,291	24,063	31.56
King George	23,714	31,062	30.99
King William	24,222	31,808	31.32
Lancaster	17,670	23,702	34.14
Lee	15,233	17,625	15.70
Loudoun	30,958	43,849	41.64
Louisa	18,400	25,011	35.93
Lunenburg	14,871	19,471	30.93
Madison	17,308	23,788	37.44
Mathews	20,121	26,042	29.43
Mecklenburg	15,908	21,309	33.95
Middlesex	17,258	23,460	35.94
Montgomery	19,883	26,878	35.18
Nelson	16,860	23,158	37.35
New Kent	24,709	33,578	35.89
Northampton	14,691	19,136	30.26
Northumberland	16,924	22,229	31.35
Nottoway	18,228	23,085	26.65
Orange	19,713	27,245	38.21
Page	16,373	22,606	38.07
Patrick	16,795	22,495	33.94
Pittsylvania	18,258	23,849	30.62
Powhatan	24,003	32,534	35.54
Prince Edward	16,517	22,164	34.19
Prince George	24,840	32,540	31.00
Prince William	31,496	42,008	33.38
Pulaski	18,068	25,284	39.94
Rappahannock	18,294	26,844	46.74
Richmond	18,775	23,862	27.09
Roanoke	25,821	33,406	29.38
Rockbridge	17,313	23,181	33.89
Rockingham	18,454	25,423	37.76
Russell	20,036	22,196	10.78
Scott	18,373	21,808	18.70
Shenandoah	17,432	23,778	36.40
Smyth	15,796	21,213	34.29
Southampton	20,427	27,018	32.27
Spotsylvania	23,314	33,444	43.45

TABLE A3 (continued)
Percentage Change in Median AGI for Married Couple Returns, 1981–1986[a]

	1981 AGI	1986 AGI	% Change
Stafford	26,480	36,427	37.56
Surry	20,391	26,573	30.32
Sussex	18,230	24,045	31.90
Tazewell	20,575	23,163	12.58
Warren	19,229	26,237	36.44
Washington	16,896	21,565	27.63
Westmoreland	16,880	23,424	38.77
Wise	20,873	23,778	13.92
Wythe	16,965	21,281	25.44
York	27,636	37,008	33.91
CITIES	23,027	29,813	29.47
Alexandria	31,707	41,887	32.11
Bedford	18,960	25,320	33.54
Bristol	16,116	19,795	22.83
Buena Vista	18,605	24,130	29.70
Charlottesville	21,879	29,097	32.99
Chesapeake	24,160	32,394	34.08
Clifton Forge	21,378	24,415	14.21
Colonial Heights	27,047	33,407	23.51
Covington	19,211	24,371	26.86
Danville	19,518	24,309	24.55
Emporia	17,617	22,756	29.17
Fairfax	35,501	46,295	30.40
Falls Church	30,805	37,671	22.29
Franklin	21,523	31,401	45.90
Fredericksburg	21,485	29,003	34.99
Galax	15,453	19,417	25.65
Hampton	23,096	30,367	31.48
Harrisonburg	21,323	28,315	32.79
Hopewell	23,805	28,910	21.45
Lexington	21,448	28,548	33.10
Lynchburg	22,716	28,361	24.85
Manassas	29,505	41,908	42.04
Manassa Park	23,700	32,780	38.31
Martinsville	20,052	25,532	27.33
Newport News	23,484	30,412	29.50
Norfolk	20,588	25,765	25.15
Norton	20,906	23,611	12.94
Petersburg	22,290	26,673	19.66
Poquoson	26,462	36,598	38.30
Portsmouth	21,851	27,444	25.60
Radford	21,352	29,500	38.16
Richmond	22,720	29,970	31.91
Roanoke	20,291	25,897	27.63
Salem	22,765	29,465	29.43
South Boston	19,606	25,556	30.35
Staunton	21,474	26,493	23.37
Suffolk	21,129	29,095	37.70
Virginia Beach	25,856	32,764	26.72
Waynesboro	21,485	27,759	29.20
Williamsburg	24,128	32,588	35.06
Winchester	20,987	27,294	30.05

a This analysis makes no adjustments for annexations occuring in the 1981-86 period.
b Returns unassigned to geographic areas because the proper city or county could not be ascertained or because the returns were filed by nonresidents.

TABLE A4
Adjusted Gross Income on Individual Returns, 1986

		AGI ($)		Percentage Distribution Of Returns By AGI Class ($000)[a]									
	Number of Returns	Total (000)	Median Per Return	Less Than 5.0	5 To 9.9	10 To 14.9	15 To 19.9	20 To 24.9	25 To 29.9	30 To 39.9	40 To 49.9	50 To 74.9	75 Or More
VIRGINIA	1,201,340	17,923,006	10,989	24.6	22.0	17.5	12.5	8.3	5.5	5.5	2.1	1.5	0.7
UNASSIGNED[b]	30,052	716,999	11,346	23.0	22.4	17.3	11.2	7.4	5.0	5.7	2.7	2.6	2.9
COUNTIES	686,141	10,356,193	11,134	24.9	21.2	17.0	12.3	8.2	5.6	6.0	2.5	1.7	0.6
Accomack	6,830	70,319	8,751	29.3	27.6	25.1	8.7	3.9	2.3	1.8	0.7	0.4	0.2
Albemarle	10,934	173,938	11,447	23.6	21.1	18.3	14.0	8.7	5.1	4.8	1.9	1.4	1.1
Alleghany	2,025	22,177	8,045	33.3	27.4	15.3	7.7	6.0	4.2	4.0	1.6	0.5	0.0
Amelia	1,541	16,806	9,077	28.0	27.1	22.1	11.3	5.3	3.3	1.8	0.6	0.6	0.0
Amherst	4,762	55,931	9,325	26.7	26.9	20.0	11.5	6.8	3.7	3.2	0.7	0.3	0.2
Appomattox	1,961	21,142	8,927	28.0	28.0	21.4	10.2	5.1	3.8	2.4	0.5	0.4	0.2
Arlington	53,127	1,235,951	19,067	12.1	13.7	13.1	13.7	12.1	9.7	12.5	6.4	5.2	1.5
Augusta	8,508	95,436	9,346	27.6	25.7	21.1	12.2	6.5	3.1	2.6	0.5	0.4	0.2
Bath	1,027	12,184	9,066	27.2	28.1	26.3	7.7	3.8	2.4	1.9	0.7	0.9	1.0
Bedford	6,405	73,663	9,199	28.8	25.2	20.0	12.1	5.7	3.2	3.0	0.9	0.7	0.2
Bland	836	8,569	8,263	33.4	25.5	19.4	10.0	6.1	3.2	1.9	0.0	0.5	0.0
Botetourt	3,929	44,677	8,873	30.2	25.6	19.1	10.4	5.9	3.5	3.5	1.2	0.3	0.3
Brunswick	2,667	27,776	8,303	27.9	33.5	18.8	11.6	4.5	1.4	1.5	0.3	0.3	0.3
Buchanan	3,231	35,762	7,688	36.3	25.5	15.5	9.1	5.3	3.2	3.2	0.6	0.5	0.8
Buckingham	2,094	21,215	8,380	29.4	30.5	21.3	10.6	3.9	1.7	1.8	0.6	0.0	0.2
Campbell	8,008	89,835	9,372	27.1	26.2	21.1	11.8	6.8	3.4	2.5	0.7	0.2	0.2
Caroline	4,080	50,455	9,280	27.8	25.9	21.7	11.3	5.8	3.6	2.6	0.6	0.4	0.2
Carroll	3,586	33,855	8,248	30.6	29.8	22.7	10.3	3.4	1.4	1.0	0.3	0.4	0.0
Charles City	1,650	19,088	9,251	27.6	26.3	19.8	11.5	7.0	4.5	2.2	0.6	0.0	0.4
Charlotte	1,917	19,878	8,673	28.2	29.7	19.9	12.7	5.0	1.9	1.5	0.5	0.2	0.3
Chesterfield	31,228	457,263	11,642	26.3	18.4	16.1	12.8	9.0	7.0	6.8	2.1	1.1	0.4
Clarke	2,127	28,759	10,128	25.4	24.1	20.3	13.2	6.8	4.1	2.9	1.4	1.0	0.8
Craig	639	6,811	9,217	28.2	26.0	21.6	13.1	6.6	1.7	2.8	0.0	0.0	0.0
Culpeper	4,775	58,622	9,726	27.2	24.1	20.1	12.8	6.3	4.0	3.2	1.1	0.8	0.4
Cumberland	1,369	13,781	8,083	30.3	31.9	20.0	8.8	4.2	2.1	1.5	0.4	0.5	0.2

TABLE A4 (continued)
Adjusted Gross Income on Individual Returns, 1986

		AGI ($)		Percentage Distribution Of Returns By AGI Class ($000)[a]									
	Number of Returns	Total (000)	Median Per Return	Less Than 5.0	5 To 9.9	10 To 14.9	15 To 19.9	20 To 24.9	25 To 29.9	30 To 39.9	40 To 49.9	50 To 74.9	75 Or More
Dickenson	1,598	16,298	6,872	39.7	27.4	11.5	7.5	5.1	3.6	3.5	0.8	0.5	0.4
Dinwiddie	3,924	44,772	9,171	27.0	27.5	21.2	10.4	5.8	3.7	2.7	0.8	0.7	0.2
Essex	1,934	22,323	9,154	27.4	27.2	22.1	12.5	4.8	2.2	2.0	0.5	1.0	0.4
Fairfax	155,722	3,071,013	15,445	21.4	15.1	12.4	12.6	10.4	8.3	10.3	4.9	3.5	1.2
Fauquier	7,939	159,742	11,003	24.9	21.5	18.2	13.0	7.7	4.8	5.0	2.1	1.5	1.4
Floyd	1,705	17,661	8,667	29.9	27.5	20.7	11.6	5.7	2.3	1.2	0.6	0.2	0.2
Fluvanna	1,871	21,121	9,270	27.2	26.7	20.7	12.2	5.6	3.0	2.9	0.8	0.8	0.0
Franklin	6,464	73,989	9,050	27.1	28.3	22.0	11.2	4.9	2.9	2.2	0.7	0.4	0.3
Frederick	7,168	84,161	9,505	28.4	24.0	19.2	13.1	7.0	4.0	2.9	0.7	0.5	0.2
Giles	2,863	32,084	9,263	29.4	24.2	17.7	13.3	9.0	3.1	2.2	0.7	0.2	0.1
Gloucester	4,310	56,114	9,227	30.1	23.6	16.6	11.6	7.2	4.9	3.8	1.0	0.7	0.5
Goochland	2,449	35,653	9,720	26.6	24.8	21.3	11.8	7.0	3.4	2.9	1.0	0.4	0.7
Grayson	2,275	20,917	7,936	30.3	33.5	21.8	8.5	2.6	1.9	0.7	0.3	0.4	0.0
Greene	1,560	18,483	10,569	24.6	22.7	23.7	15.4	6.5	3.5	2.6	0.6	0.5	0.0
Greensville	2,102	21,732	8,577	29.8	28.3	19.0	11.2	7.0	2.3	1.7	0.4	0.3	0.0
Halifax	4,745	51,040	9,038	27.9	27.4	23.4	12.8	4.5	2.0	1.4	0.3	0.2	0.1
Hanover	10,525	141,049	10,150	26.1	23.3	19.0	12.6	7.7	4.7	4.0	1.3	0.9	0.4
Henrico	41,174	643,231	13,069	20.6	18.3	18.1	15.4	10.9	7.5	5.8	1.7	1.1	0.6
Henry	12,519	137,271	9,659	25.5	26.3	25.5	12.8	4.9	2.4	1.7	0.4	0.2	0.2
Highland	395	4,691	9,421	23.0	30.6	21.3	10.6	6.3	3.3	2.5	1.3	1.0	0.0
Isle of Wight	4,487	56,923	10,597	25.3	22.5	18.9	14.2	9.3	4.6	3.6	0.9	0.5	0.2
James City	6,269	82,183	9,615	28.6	23.2	18.4	11.2	7.3	4.1	3.9	1.5	1.1	0.6
King and Queeen	1,319	14,623	8,788	27.3	30.0	19.7	8.7	6.6	3.2	2.9	1.0	0.6	0.0
King George	2,306	33,303	10,997	24.8	21.9	16.5	12.1	9.4	6.0	5.2	2.3	1.3	0.5
King William	1,927	22,899	9,017	27.8	27.7	19.4	10.3	5.8	2.6	3.8	1.5	0.9	0.3
Lancaster	2,014	25,804	8,593	30.1	27.7	15.9	10.7	5.8	2.6	2.8	1.9	1.7	0.8
Lee	2,509	23,753	7,316	36.2	29.8	15.2	8.2	4.5	2.9	2.2	0.4	0.4	0.2
Loudoun	14,077	263,150	13,080	22.8	17.5	15.7	13.2	9.9	7.0	7.6	3.3	1.9	1.0
Louisa	3,523	42,604	9,190	27.7	26.6	21.6	11.0	5.3	3.3	3.0	0.9	0.4	0.2
Lunenburg	1,948	18,540	8,016	31.1	31.3	22.1	8.4	3.6	1.5	1.2	0.3	0.5	0.0

TABLE A4 (continued)
Adjusted Gross Income on Individual Returns, 1986

		AGI ($)		Percentage Distribution Of Returns By AGI Class ($000)[a]									
	Number of Returns	Total (000)	Median Per Return	Less Than 5.0	5 To 9.9	10 To 14.9	15 To 19.9	20 To 24.9	25 To 29.9	30 To 39.9	40 To 49.9	50 To 74.9	75 Or More
Madison	1,779	20,431	9,652	24.5	27.5	23.3	12.8	5.2	2.4	3.0	0.6	0.5	0.3
Mathews	1,416	17,556	9,140	27.9	26.7	17.9	10.3	7.4	4.4	2.5	1.3	1.6	0.0
Mecklenburg	5,380	72,835	8,483	26.7	33.5	20.5	10.6	4.5	1.7	1.3	0.6	0.4	0.3
Middlesex	1,529	17,912	8,890	29.2	26.8	19.8	9.1	6.5	2.7	3.3	1.2	0.9	0.6
Montgomery	12,023	129,235	7,984	35.3	24.6	15.8	11.1	5.4	3.1	2.8	1.1	0.5	0.2
Nelson	2,121	23,873	9,183	27.3	27.1	22.7	11.4	5.3	2.6	2.1	0.5	0.5	0.4
New Kent	1,664	19,921	9,611	29.3	22.4	19.5	11.7	7.0	4.4	3.8	1.4	0.5	0.0
Northampton	2,787	26,725	7,845	32.3	31.2	20.2	8.9	3.4	1.6	1.2	0.4	0.4	0.4
Northumberland	1,771	19,034	8,207	31.8	28.3	18.2	9.7	5.0	2.4	2.3	0.8	1.1	0.5
Nottoway	2,576	26,974	8,316	30.3	29.7	18.6	10.2	4.7	2.7	2.0	1.0	0.5	0.2
Orange	3,905	50,140	9,661	26.0	25.7	21.5	11.7	5.9	3.5	2.8	1.2	1.0	0.6
Page	3,766	40,030	8,660	28.3	29.7	21.2	9.5	5.1	2.5	2.3	0.7	0.6	0.2
Patrick	2,602	27,137	9,320	25.8	28.0	25.9	12.7	3.7	1.6	1.6	0.5	0.2	0.0
Pittsylvania	11,024	114,485	8,923	26.9	29.5	22.9	12.0	4.3	2.0	1.7	0.4	0.2	0.1
Powhatan	1,988	24,365	9,514	28.0	24.3	19.7	12.3	6.8	3.7	3.2	1.0	0.8	0.3
Prince Edward	2,745	29,878	8,577	28.5	30.1	18.9	10.9	5.1	2.7	2.4	0.7	0.5	0.2
Prince George	3,314	40,861	9,808	26.6	24.4	19.2	11.0	6.7	5.1	5.1	1.3	0.5	0.1
Prince William	31,813	469,267	11,805	27.2	17.4	15.0	12.9	9.2	6.7	7.5	2.5	1.3	0.3
Pulaski	5,902	62,586	8,648	31.2	25.8	19.7	10.8	5.7	3.8	2.1	0.5	0.3	0.2
Rappahannock	1,136	15,952	10,287	24.1	24.8	18.4	13.8	7.0	3.7	3.6	2.3	1.3	1.0
Richmond	2,415	27,813	8,550	32.0	25.4	19.8	10.7	5.7	2.9	2.0	0.8	0.5	0.2
Roanoke	14,304	182,520	9,660	29.5	22.0	17.9	11.6	7.3	4.9	4.4	1.3	0.7	0.5
Rockbridge	2,960	33,931	8,692	28.3	29.3	19.0	12.7	5.7	2.1	1.4	0.8	0.4	0.3
Rockingham	9,752	110,801	9,727	24.5	27.0	25.5	11.2	5.7	2.5	2.2	0.7	0.5	0.3
Russell	3,085	33,671	7,749	33.4	30.2	14.6	8.8	5.0	2.5	3.8	0.9	0.5	0.5
Scott	2,577	27,709	8,598	30.7	26.9	18.2	10.1	7.3	3.5	2.4	0.4	0.5	0.2
Shenandoah	5,713	66,872	9,655	25.5	26.4	23.2	11.6	6.4	3.3	2.3	0.6	0.5	0.4
Smyth	4,681	47,573	8,364	31.4	27.7	20.1	12.2	4.4	1.8	1.4	0.4	0.2	0.4
Southampton	2,851	32,684	9,130	28.4	26.2	18.8	12.2	6.9	3.7	2.5	0.7	0.4	0.3
Spotsylvania	7,066	90,732	9,987	28.3	21.8	17.5	12.7	7.1	4.8	5.3	1.4	0.7	0.2

TABLE A4 (continued)
Adjusted Gross Income on Individual Returns, 1986

		AGI ($)		Percentage Distribution Of Returns By AGI Class ($000)[a]									
	Number of Returns	Total (000)	Median Per Return	Less Than 5.0	5 To 9.9	10 To 14.9	15 To 19.9	20 To 24.9	25 To 29.9	30 To 39.9	40 To 49.9	50 To 74.9	75 Or More
Stafford	7,634	99,455	10,116	28.8	20.8	16.9	12.3	7.8	5.1	5.4	1.8	0.7	0.3
Surry	1,311	14,714	8,987	31.4	23.3	17.5	11.7	6.9	4.0	3.7	1.4	0.0	0.0
Sussex	2,312	27,629	8,602	29.5	28.5	18.3	11.3	6.2	3.6	1.2	0.8	0.3	0.4
Tazewell	5,667	65,462	8,016	33.2	27.9	15.9	8.9	5.6	3.4	2.6	0.9	0.7	0.8
Warren	4,650	57,052	9,724	26.1	25.3	18.9	14.0	6.8	3.7	3.5	0.8	0.6	0.3
Washington	6,364	69,084	8,276	31.6	28.1	18.2	10.3	5.4	2.7	2.3	0.7	0.6	0.3
Westmoreland	3,127	34,748	8,726	29.2	28.0	18.7	11.0	5.8	2.8	3.0	0.8	0.5	0.3
Wise	4,883	54,456	7,801	35.3	26.2	14.5	9.0	5.6	3.7	3.8	1.0	0.5	0.4
Wythe	4,205	40,003	7,801	33.8	29.0	19.4	9.5	4.4	2.0	1.0	0.4	0.3	0.2
York	6,451	77,084	8,859	33.2	21.8	15.9	11.3	7.4	4.2	3.6	1.4	0.9	0.3
CITIES	485,147	6,849,814	10,775	24.1	23.1	18.1	12.8	8.5	5.4	4.8	1.6	1.1	0.6
Alexandria	44,318	964,312	17,985	13.3	14.3	14.0	13.9	12.3	9.6	11.8	5.4	3.9	1.3
Bedford	1,260	14,062	9,009	28.2	27.2	19.9	13.3	4.8	2.5	2.7	0.7	0.5	0.3
Bristol	5,335	65,439	9,061	26.8	28.5	19.1	11.8	6.7	3.0	2.1	1.0	0.4	0.4
Buena Vista	1,120	15,819	8,252	32.2	27.3	16.4	13.2	6.7	2.0	1.2	0.9	0.0	0.0
Charlottesville	10,799	149,230	10,097	26.0	23.6	20.0	12.4	7.4	4.1	3.1	1.3	1.2	0.8
Chesapeake	24,180	302,295	9,933	26.7	23.6	18.2	12.2	8.3	5.0	4.3	1.1	0.5	0.2
Clifton Forge	989	10,580	7,909	33.9	27.8	15.6	9.6	4.2	3.7	3.5	0.6	1.0	0.0
Colonial Heights	3,462	45,662	10,517	25.1	23.0	18.4	12.3	7.9	5.2	5.3	1.8	0.7	0.2
Covington	1,552	16,734	8,033	34.4	25.7	15.5	8.2	7.0	3.9	3.9	0.9	0.5	0.0
Danville	9,972	115,949	8,896	28.4	27.7	20.3	11.3	4.8	3.2	2.8	0.7	0.5	0.4
Emporia	1,011	11,898	8,885	26.6	30.2	20.0	12.0	5.9	2.4	1.3	0.5	0.7	0.5
Fairfax	3,297	56,792	14,080	21.8	16.8	14.0	13.3	11.2	8.6	8.1	3.6	2.2	0.5
Falls Church	6,380	117,817	13,982	18.6	18.7	15.9	12.5	9.4	7.8	8.0	4.2	3.5	1.2
Franklin	1,443	17,038	8,562	31.0	26.7	16.1	11.4	5.7	3.7	3.5	1.2	0.3	0.5
Fredericksburg	5,068	71,882	11,195	23.9	21.8	17.8	13.3	9.1	6.1	4.8	1.5	1.0	0.6

TABLE A4 (continued)
Adjusted Gross Income on Individual Returns, 1986

		AGI ($)		Percentage Distribution Of Returns By AGI Class ($000)[a]									
	Number of Returns	Total (000)	Median Per Return	Less Than 5.0	5 To 9.9	10 To 14.9	15 To 19.9	20 To 24.9	25 To 29.9	30 To 39.9	40 To 49.9	50 To 74.9	75 Or More
Galax	1,468	15,207	8,103	29.5	33.0	21.0	8.1	4.0	0.8	1.5	0.7	0.6	0.7
Hampton	25,335	333,719	10,504	26.1	22.2	16.7	13.4	9.8	5.9	4.0	1.2	0.5	0.2
Harrisonburg	5,288	64,332	9,748	26.2	25.1	20.8	12.8	6.5	3.6	3.1	0.8	0.8	0.4
Hopewell	4,774	58,389	9,707	26.8	24.6	19.2	10.9	6.5	5.3	5.2	1.2	0.3	0.1
Lexington	971	13,630	9,690	25.1	26.6	17.2	11.3	8.0	3.6	3.9	1.5	1.2	1.4
Lynchburg	14,155	179,520	9,438	27.0	25.9	18.3	11.6	6.7	4.7	3.4	1.1	0.7	0.5
Manassas	4,784	78,245	12,662	23.4	18.7	14.9	12.5	8.8	8.1	9.4	2.5	1.1	0.5
Manassas Park	1,083	14,405	11,780	23.0	20.3	18.9	15.5	9.4	7.0	4.7	1.1	0.0	0.0
Martinsville	4,894	63,353	9,654	26.1	25.7	22.7	12.3	5.6	2.6	2.5	0.8	0.7	1.0
Newport News	31,948	421,284	10,445	26.1	22.5	16.2	12.9	10.3	6.0	4.2	1.0	0.5	0.3
Norfolk	49,425	658,076	10,139	23.4	26.0	19.5	12.9	7.9	4.5	3.6	1.0	0.7	0.5
Norton	681	7,409	8,023	34.8	25.3	13.8	10.9	6.0	3.5	4.0	1.0	0.7	0.0
Petersburg	10,331	117,144	9,033	29.3	25.7	20.6	10.6	5.7	3.5	3.1	0.8	0.5	0.3
Poquoson	1,681	19,135	8,338	35.9	21.1	14.2	10.2	8.1	4.9	3.5	1.3	0.7	0.0
Portsmouth	22,486	280,731	10,065	24.2	25.5	19.0	12.9	8.4	4.8	3.6	0.8	0.4	0.3
Radford	2,156	25,362	9,269	30.2	23.1	17.8	12.1	7.7	4.2	3.2	1.2	0.3	0.3
Richmond	66,517	987,994	11,459	21.3	22.9	20.0	13.8	8.4	5.7	4.8	1.4	1.0	0.7
Roanoke	24,632	294,192	9,439	26.0	27.0	19.8	11.7	6.6	4.1	3.1	0.8	0.5	0.4
Salem	4,710	57,159	9,699	26.5	25.0	19.6	12.6	7.1	3.8	3.4	0.8	0.7	0.4
South Boston	1,404	16,366	9,676	25.4	26.4	23.0	13.3	5.3	2.8	2.5	0.6	0.3	0.4
Staunton	4,873	60,480	9,776	25.9	25.2	22.1	12.0	7.0	3.1	2.6	1.0	0.5	0.5
Suffolk	10,068	119,947	9,308	27.7	25.9	17.6	12.6	8.1	3.7	2.9	0.7	0.4	0.4
Virginia Beach	59,510	833,716	10,659	26.2	21.5	16.9	12.7	8.7	5.6	5.0	1.6	1.1	0.6
Waynesboro	4,021	47,952	9,187	27.5	26.9	18.5	11.5	6.3	4.2	3.3	0.9	0.7	0.3
Williamsburg	2,360	33,404	10,239	25.6	23.5	18.6	12.2	7.4	4.6	4.2	1.6	1.3	1.0
Winchester	5,406	73,156	9,827	25.8	25.1	17.9	14.1	7.6	4.3	3.1	0.7	0.7	0.8

TABLE A4 (continued)
Adjusted Gross Income on Individual Returns, 1986

		AGI ($)		Percentage Distribution Of Returns By AGI Class ($000)[a]									
	Number of Returns	Total (000)	Median Per Return	Less Than 5.0	5 To 9.9	10 To 14.9	15 To 19.9	20 To 24.9	25 To 29.9	30 To 39.9	40 To 49.9	50 To 74.9	75 Or More
NON-MSA	288,222	3,372,057	9,000	28.7	26.6	20.0	11.4	5.8	3.1	2.6	0.8	0.6	0.4
MSA	883,066	13,833,950	11,884	23.2	20.5	16.6	12.8	9.1	6.3	6.4	2.5	1.7	0.7
Charlottesville	25,164	362,772	10,599	25.0	22.7	19.6	13.3	7.8	4.4	3.8	1.5	1.2	0.8
Danville	20,996	230,434	8,910	27.6	28.6	21.7	11.6	4.5	2.6	2.2	0.6	0.3	0.2
Johnson City-Kings.-Bristol	14,276	162,232	8,629	29.7	28.0	18.5	10.8	6.2	2.9	2.2	0.8	0.5	0.3
Lynchburg	26,925	325,287	9,398	27.0	26.2	19.5	11.6	6.8	4.1	3.1	0.9	0.5	0.4
Norfolk-Va.Beach-N.News	244,023	3,217,687	10,163	25.9	23.5	17.7	12.7	8.6	5.1	4.1	1.2	0.7	0.4
Northern Virginia	322,265	6,370,407	15,647	19.5	15.4	13.4	13.0	10.7	8.4	10.3	4.8	3.4	1.1
Richmond-Petersburg	183,000	2,635,391	11,342	23.4	21.5	18.8	13.4	8.7	6.0	5.1	1.5	0.9	0.5
Roanoke	47,575	578,548	9,475	27.5	25.2	19.1	11.6	6.8	4.2	3.6	1.0	0.5	0.4
PLANNING DISTRICTS	1,171,288	17,206,007	10,980	24.6	22.0	17.5	12.5	8.3	5.5	5.5	2.1	1.4	0.6
LENOWISCO	10,650	113,327	7,876	34.4	27.1	15.5	9.2	5.8	3.5	3.1	0.7	0.5	0.3
Cumberland Plateau	13,581	151,193	7,745	34.7	27.8	15.0	8.8	5.3	3.2	3.1	0.8	0.6	0.7
Mount Rogers	28,750	300,647	8,317	30.7	29.1	19.9	10.5	4.8	2.2	1.6	0.6	0.4	0.3
New River Valley	24,649	266,928	8,448	32.8	24.9	17.5	11.4	6.1	3.3	2.5	0.9	0.4	0.2
Fifth	52,780	634,850	9,336	28.0	25.3	18.8	11.4	6.7	4.2	3.6	1.0	0.5	0.4
Central Shenandoah	38,915	459,255	9,443	26.5	26.5	21.8	11.9	6.2	3.0	2.5	0.8	0.5	0.3
Lord Fairfax	28,830	350,030	9,542	26.7	25.6	20.0	12.6	6.7	3.7	2.8	0.7	0.6	0.4
Northern Virginia	314,639	6,270,952	15,816	19.3	15.3	13.3	13.0	10.8	8.5	10.4	4.8	3.5	1.1
Rappahannock-Rapidan	19,534	304,887	10,173	25.6	23.7	19.8	12.7	6.7	4.1	3.9	1.5	1.1	0.8
Thomas Jefferson	30,808	429,249	10,278	25.4	23.5	20.0	12.9	7.3	4.2	3.6	1.3	1.1	0.7
Central Virginia	36,551	434,154	9,323	27.4	26.1	19.7	11.7	6.4	3.9	3.0	0.9	0.5	0.3
West Piedmont	47,475	532,184	9,212	26.7	27.6	23.1	12.0	4.7	2.5	2.1	0.6	0.3	0.3
Southside	14,196	168,017	8,711	27.2	30.7	21.4	11.8	4.6	1.8	1.5	0.5	0.3	0.2
Piedmont	14,186	147,072	8,426	29.4	30.1	20.2	10.5	4.6	2.3	1.8	0.6	0.4	0.2
Richmond	157,195	2,328,563	11,702	22.7	20.9	18.7	13.8	9.1	6.3	5.3	1.6	1.0	0.6

TABLE A4 (continued)
Adjusted Gross Income on Individual Returns, 1986

		AGI ($)		Percentage Distribution Of Returns By AGI Class ($000)[a]									
	Number of Returns	Total (000)	Median Per Return	Less Than 5.0	5 To 9.9	10 To 14.9	15 To 19.9	20 To 24.9	25 To 29.9	30 To 39.9	40 To 49.9	50 To 74.9	75 Or More
RADCO	26,154	345,828	10,177	27.2	22.2	18.0	12.5	7.7	5.1	4.8	1.5	0.8	0.3
Northern Neck	9,327	107,399	8,550	30.6	27.3	18.3	10.6	5.6	2.7	2.6	1.1	0.9	0.4
Middle Peninsula	12,435	151,427	9,074	28.6	26.2	18.8	10.8	6.5	3.6	3.2	1.0	0.9	0.4
Crater	32,541	382,802	9,277	28.0	25.7	19.7	11.0	6.3	4.0	3.5	1.0	0.5	0.2
Southeastern Virginia	174,450	2,301,409	10,168	25.4	24.0	18.2	12.7	8.3	4.9	4.1	1.2	0.7	0.4
Peninsula	74,044	966,808	10,144	27.1	22.4	16.6	12.7	9.5	5.6	4.0	1.2	0.6	0.3
Accomack-Northampton	9,617	97,043	8,465	30.2	28.6	23.7	8.8	3.8	2.1	1.7	0.6	0.4	0.3

a Details may not add to 100.0 due to rounding.
b Returns unassigned to geographic areas because the proper city or county could not be ascertained or because the returns were filed by nonresidents.

TABLE A5
Adjusted Gross Income Per Exemption, 1986[a]

Locality	Amount ($)	Index
VIRGINIA[b]	12,733	100
COUNTIES	12,738	100
Accomack	8,260	65
Albemarle	14,366	113
Alleghany	9,352	73
Amelia	8,283	65
Amherst	9,606	75
Appomattox	8,751	69
Arlington	19,817	156
Augusta	9,568	75
Bath	8,349	66
Bedford	10,276	81
Bland	7,584	60
Botetourt	10,301	81
Brunswick	8,656	68
Buchanan	8,723	69
Buckingham	7,636	60
Campbell	9,569	75
Caroline	9,242	73
Carroll	7,575	59
Charles City	9,565	75
Charlotte	7,464	59
Chesterfield	13,234	104
Clarke	12,532	98
Craig	8,635	68
Culpeper	9,998	79
Cumberland	7,496	59
Dickenson	7,739	61
Dinwiddie	9,518	75
Essex	9,384	74
Fairfax	17,949	141
Fauquier	15,291	120
Floyd	8,215	65
Fluvanna	9,337	73
Franklin	9,451	74
Frederick	10,191	80
Giles	8,876	70
Gloucester	10,707	84
Goochland	14,836	117
Grayson	7,450	59
Greene	9,490	75
Greensville	7,692	60
Halifax	7,940	62
Hanover	12,753	100
Henrico	14,044	110
Henry	9,285	73
Highland	8,572	67
Isle of Wight	10,341	81
James City	16,353	128
King and Queen	8,615	68
King George	11,192	88
King William	10,639	84
Lancaster	12,035	95
Lee	7,048	55
Loudoun	15,740	124
Louisa	9,583	75
Lunenburg	7,223	57
Madison	9,224	72
Mathews	11,390	89
Mecklenburg	10,118	79
Middlesex	10,214	80
Montgomery	10,094	79
Nelson	8,926	70
New Kent	11,332	89
Northampton	7,421	58
Northumberland	9,714	76
Nottoway	8,586	67
Orange	10,288	81
Page	8,555	67
Patrick	8,356	66
Pittsylvania	8,316	65
Powhatan	11,274	89
Prince Edward	8,308	65
Prince George	10,838	85
Prince William	13,290	104
Pulaski	8,836	69
Rappahannock	11,405	90
Richmond	9,682	76
Roanoke	12,376	97
Rockbridge	8,934	70
Rockingham	9,686	76
Russell	8,005	63
Scott	8,279	65
Shenandoah	9,307	73
Smyth	8,038	63
Southampton	9,605	75
Spotsylvania	10,882	85
Stafford	11,755	92
Surry	10,529	83
Sussex	9,686	76
Tazewell	9,175	72
Warren	9,679	76
Washington	8,890	70
Westmoreland	8,833	69
Wise	8,842	69
Wythe	8,234	65
York	12,207	96

TABLE A5 (continued)
Adjusted Gross Income Per Exemption, 1986[a]

Locality	Amount ($)	Index	Locality	Amount ($)	Index
CITIES	11,848	93	NON-MSA	9,597	75
Alexandria	18,184	143			
Bedford	9,452	74	MSA	13,536	106
Bristol	9,781	77			
Buena Vista	9,111	72	Charlottesville	12,802	101
Charlottesville	12,277	96	Danville	9,243	73
			Johnson City-Kings.-Bristol	9,049	71
Chesapeake	10,657	84	Lynchburg	10,389	82
Clifton Forge	9,504	75	Norfolk-Va.Beach-N.News	11,325	89
Colonial Heights	12,075	95			
Covington	8,948	70	Northern Virginia	17,089	134
Danville	10,515	83	Richmond-Petersburg	12,859	101
			Roanoke	11,245	88
Emporia	8,879	70			
Fairfax	16,467	129			
Falls Church	15,046	118	PLANNING DISTRICTS	12,420	98
Franklin	10,567	83			
Fredericksburg	12,691	100	LENOWISCO	8,319	65
			Cumberland Plateau	8,599	68
Galax	8,602	68	Mount Rogers	8,462	66
Hampton	10,762	85	New River Valley	9,491	75
Harrisonburg	11,466	90	Fifth	10,995	86
Hopewell	9,861	77			
Lexington	12,066	95	Central Shenandoah	9,988	78
			Lord Fairfax	10,077	79
Lynchburg	11,371	89	Northern Virginia	17,281	136
Manassas	14,769	116	Rappahannock-Rapidan	12,314	97
Manassas Park	9,968	78	Thomas Jefferson	12,070	95
Martinsville	12,678	100			
Newport News	11,002	86	Central Virginia	10,237	80
			West Piedmont	9,490	75
Norfolk	10,715	84	Southside	9,047	71
Norton	9,666	76	Piedmont	7,895	62
Petersburg	9,383	74	Richmond	13,314	105
Poquoson	12,080	95			
Portsmouth	9,753	77	RADCO	11,211	88
			Northern Neck	9,964	78
Radford	10,744	84	Middle Peninsula	10,356	81
Richmond	13,137	103	Crater	9,915	78
Roanoke	10,526	83	Southeastern Virginia	11,153	88
Salem	11,308	89			
South Boston	9,745	77	Peninsula	11,617	91
			Accomack-Northampton	8,020	63
Staunton	10,689	84			
Suffolk	10,000	79			
Virginia Beach	12,499	98			
Waynesboro	11,123	87			
Williamsburg	13,630	107			
Winchester	11,601	91			

a Excluding exemptions for the elderly and blind.
b Includes returns unassigned to geographic areas because the proper city or county could not be ascertained or because the returns were filed by nonresidents.

TABLE A6
Index of Income Concentration, 1986

Locality	Index	Locality	Index
VIRGINIA	0.359	Isle of Wight	0.309
		James City	0.431
		King and Queen	0.332
COUNTIES	0.350	King George	0.333
		King William	0.340
Accomack	0.357		
Albemarle	0.375	Lancaster	0.401
Alleghany	0.333	Lee	0.348
Amelia	0.320	Loudoun	0.337
Amherst	0.316	Louisa	0.343
		Lunenburg	0.325
Appomattox	0.318		
Arlington	0.336	Madison	0.325
Augusta	0.308	Mathews	0.347
Bath	0.337	Mecklenburg	0.391
Bedford	0.321	Middlesex	0.352
		Montgomery	0.361
Bland	0.310		
Botetourt	0.323	Nelson	0.332
Brunswick	0.371	New Kent	0.322
Buchanan	0.359	Northampton	0.355
Buckingham	0.322	Northumberland	0.362
		Nottoway	0.337
Campbell	0.315		
Caroline	0.337	Orange	0.336
Carroll	0.287	Page	0.321
Charles City	0.343	Patrick	0.282
Charlotte	0.312	Pittsylvania	0.306
		Powhatan	0.328
Chesterfield	0.312		
Clarke	0.377	Prince Edward	0.339
Craig	0.293	Prince George	0.322
Culpeper	0.331	Prince William	0.324
Cumberland	0.330	Pulaski	0.316
		Rappahannock	0.357
Dickenson	0.349		
Dinwiddie	0.332	Richmond	0.373
Essex	0.344	Roanoke	0.340
Fairfax	0.344	Rockbridge	0.318
Fauquier	0.383	Rockingham	0.312
		Russell	0.328
Floyd	0.298		
Fluvanna	0.321	Scott	0.309
Franklin	0.324	Shenandoah	0.311
Frederick	0.323	Smyth	0.309
Giles	0.305	Southampton	0.331
		Spotsylvania	0.315
Gloucester	0.328		
Goochland	0.410	Stafford	0.319
Grayson	0.306	Surry	0.382
Greene	0.293	Sussex	0.380
Greensville	0.315	Tazewell	0.354
		Warren	0.311
Halifax	0.310		
Hanover	0.333	Washington	0.334
Henrico	0.334	Westmoreland	0.347
Henry	0.311	Wise	0.354
Highland	0.317	Wythe	0.333
		York	0.348

TABLE A6 (continued)
Index of Income Concentration, 1986

Locality	Index	Locality	Index
CITIES	0.353	NON-MSA	0.340
Alexandria	0.346		
Bedford	0.329	MSA	0.353
Bristol	0.329		
Buena Vista	0.332	Charlottesville	0.373
Charlottesville	0.384	Danville	0.336
		Johnson City-Kings.-Bristol	0.327
Chesapeake	0.316	Lynchburg	0.344
Clifton Forge	0.382	Norfolk-Va.Beach-N. News	0.340
Colonial Heights	0.326		
Covington	0.342	Northern Virginia	0.340
Danville	0.373	Richmond-Petersburg	0.351
		Roanoke	0.349
Emporia	0.347		
Fairfax	0.339		
Falls Church	0.362	PLANNING DISTRICTS	0.354
Franklin	0.367		
Fredericksburg	0.368	LENOWISCO	0.347
		Cumberland Plateau	0.349
Galax	0.338	Mount Rogers	0.320
Hampton	0.316	New River Valley	0.338
Harrisonburg	0.357	Fifth	0.349
Hopewell	0.323		
Lexington	0.356	Central Shenandoah	0.327
		Lord Fairfax	0.330
Lynchburg	0.375	Northern Virginia	0.341
Manassas	0.343	Rappahannock-Rapidan	0.366
Manassas Park	0.281	Thomas Jefferson	0.368
Martinsville	0.422		
Newport News	0.329	Central Virginia	0.336
		West Piedmont	0.333
Norfolk	0.354	Southside	0.358
Norton	0.391	Piedmont	0.327
Petersburg	0.369	Richmond Regional	0.353
Poquoson	0.328		
Portsmouth	0.320	RADCO	0.333
		Northern Neck	0.371
Radford	0.343	Middle Peninsula	0.339
Richmond	0.390	Crater	0.347
Roanoke	0.356	Southeastern Virginia	0.340
Salem	0.337		
South Boston	0.344	Peninsula	0.342
		Accomack-Northampton	0.356
Staunton	0.341		
Suffolk	0.336		
Virginia Beach	0.345		
Waynesboro	0.350		
Williamsburg	0.389		
Winchester	0.367		

Virginia Metropolitan Statistical Areas

Charlottesville

Charlottesville City
Albemarle County
Fluvanna County
Greene County

Danville

Danville City
Pittsylvania County

Johnson City-Kingsport-Bristol, Tennessee-Virginia

Virginia Portion:
Bristol City
Scott County
Washington County

Tennessee Portion:
Carter County
Hawkins County
Sullivan County
Unicoi County
Washington County

Lynchburg[a]

Lynchburg City
Amherst County
Campbell County

Norfolk-Virginia Beach-Newport News[b]

Chesapeake City
Norfolk City
Portsmouth City
Suffolk City
Virginia Beach City
Hampton City
Newport News City
Poquoson City
Williamsburg City
Gloucester County
James City County
York County

Richmond-Petersburg[c]

Richmond City
Charles City County
Chesterfield County
Goochland County
Hanover County
Henrico County
New Kent County
Powhatan County
Colonial Heights City
Hopewell City
Petersburg City
Dinwiddie County
Prince George County

Roanoke[d]

Roanoke City
Salem City
Botetourt County
Roanoke County

Washington, D.C.-Maryland-Virginia[e]

Virginia Portion:
Alexandria City
Fairfax City
Falls Church City
Manassas City
Manassas Park City
Arlington County
Fairfax County
Loudoun County
Prince William County
Stafford County

District of Columbia

Maryland Portion:
Calvert County
Charles County
Frederick County
Montgomery County
Prince George's County

a Appomattox County was removed from the Lynchburg MSA on June 30, 1983.
b On June 30, 1983 the Norfolk-Virginia Beach-Portsmouth MSA and the Newport News-Hampton MSA were combined to form the Norfolk-Virginia Beach-Newport News MSA.
c On June 30, 1983 the Petersburg-Colonial Heights-Hopewell MSA and the Richmond MSA were combined to form the Richmond-Petersburg MSA.
d Craig County was removed from the Roanoke MSA on June 30, 1983.
e Stafford County, Va., and Calvert and Frederick Counties, Md., were added to the Washington, D.C.-Md.-Va. MSA on June 30, 1983.

Virginia Planning Districts

1 **LENOWISCO**

Norton City
Lee County
Scott County
Wise County

2 **Cumberland Plateau**

Buchanan County
Dickenson County
Russell County
Tazewell County

3 **Mount Rogers**

Bristol City
Galax City
Bland County
Carroll County
Grayson County
Smyth County
Washington County
Wythe County

4 **New River Valley**

Radford City
Floyd County
Giles County
Montgomery County
Pulaski County

5 **Fifth**

Clifton Forge City
Covington City
Roanoke City
Salem City
Alleghany County
Botetourt County
Craig County
Roanoke County

6 **Central Shenandoah**

Buena Vista City
Harrisonburg City
Lexington City
Staunton City
Waynesboro City
Augusta County
Bath County
Highland County
Rockbridge County
Rockingham County

7 **Lord Fairfax**

Winchester City
Clarke County
Frederick County
Page County
Shenandoah County
Warren County

8 **Northern Virginia**

Alexandria City
Fairfax City
Falls Church City
Manassas City
Manassas Park City
Arlington County
Fairfax County
Loudoun County
Prince William County

9 **Rappahannock-Rapidan**

Culpeper County
Fauquier County
Madison County
Orange County
Rappahannock County

10 **Thomas Jefferson**

Charlottesville City
Albemarle County
Fluvanna County
Greene County
Louisa County
Nelson County

11 **Central Virginia**

Bedford City
Lynchburg City
Amherst County
Appomattox County
Bedford County
Campbell County

12 **West Piedmont**

Danville City
Martinsville City
Franklin County
Henry County
Patrick County
Pittsylvania County

13 **Southside**

South Boston City
Brunswick County
Halifax County
Mecklenburg County

14 **Piedmont**

Amelia County
Buckingham County
Charlotte County
Cumberland County
Lunenburg County
Nottoway County
Prince Edward County

15 **Richmond Regional**

Richmond City
Charles City County
Chesterfield County
Goochland County
Hanover County
Henrico County
New Kent County
Powhatan County

16 **RADCO**

Fredericksburg City
Caroline County
King George County
Spotsylvania County
Stafford County

17 **Northern Neck**

Lancaster County
Northumberland County
Richmond County
Westmoreland County

18 **Middle Peninsula**

Essex County
Gloucester County
King and Queen County
King William County
Mathews County
Middlesex County

Virginia Planning Districts (continued)

19 **Crater**

Colonial Heighis City
Emporia City
Hopewell City
Petersburg City
Dinwiddie County
Greensville County
Prince George County
Surry County
Sussex County

20 **Southeastern Virginia**

Chesapeake City
Franklin City
Norfolk City
Portsmouth City
Suffolk City
Virginia Beach City
Isle of Wight County
Southampton County

21 **Peninsula**

Hampton City
Newport News City
Poquoson City
Williamsburg City
James City County
York County

22 **Accomack-Northampton**

Accomack County
Northampton County

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Minor Hall Office
207 Minor Hall Charlottesville, Virginia 22903

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